



Alternative formats

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Recognising Aboriginal and Torres Strait Islander people

The Commissioner for Children and Young People acknowledges the unique contribution of Aboriginal people's culture and heritage to Western Australian society. For the purposes of this report, the term 'Aboriginal' encompasses Western Australia's diverse language groups and also recognises those of Torres Strait Islander descent. The use of the term 'Aboriginal' in this way is not intended to imply equivalence between Aboriginal and Torres Strait Islander cultures, though similarities do exist.

Photographs of children and young people

All photographs featured in this annual report are of Western Australian children and young people and have been taken by or for the Commissioner for Children and Young People's office.

Hon. Alanna Clohesy MLC
President of the Legislative Council

Hon. Michelle Roberts MLASpeaker of the Legislative Assembly

Annual Report of the Commissioner for Children and Young People 2020–21

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit to Parliament for information the Annual Report of the Commissioner for Children and Young People for the year ending 30 June 2021.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Commissioner for Children and Young People Act 2006*.



Colin Pettit

Commissioner for Children and Young People Western Australia 16 September 2021



Overview

From the Commissioner	6	
2020–21 Highlights and challenges	8	
About us	11	
Performance Management Framework	15	
Agency performance	17	
Promoting the rights, voices and contributions of children and young people	17	
Monitoring and advocacy to strengthen the wellbeing of all WA children and young people	23	
Prioritising the needs of disadvantaged and vulnerable children and young people	28	
Formal submissions		
Summary of Key Performance Indicators	33	
Significant issues impacting the agency	35	
Disclosures and legal compliance	37	
Financial statements	37	
Notes to the financial statements		
Key Performance Indicators information		
Good governance		
Ministerial directives		
Other financial disclosures	75	
Governance disclosures	76	
Other legal requirements	76	
Government policy requirements	78	

From the Commissioner

I'm very pleased to report in my final year as Commissioner that despite the planning challenges COVID-19 has created for all of us, over the last year a record number of Western Australian children and young people have shared their views on their lives and wellbeing.

To ensure WA has a strong evidence base of how children and young people's wellbeing has been impacted by the COVID-19 pandemic and to inform our social recovery, the planned 2022 Speaking Out Survey was brought forward to early 2021.

Children and young people across all three education sectors have shared their views, which gives comparative data to the inaugural survey in 2019 and contained several questions related to COVID-19. We have also expanded the reach of this important wellbeing resource to children outside of mainstream education, including students with special needs and those in remote communities.

While most WA children and young people are doing well, a concerning finding from the 2019 Speaking Out Survey was that female young people consistently rated their wellbeing below that of their male peers, reporting higher rates of stress, low life satisfaction and not feeling happy about themselves.

My office is reviewing the research both nationally and internationally to better understand the reasons for the wellbeing gap between male and female young people. The findings will be published in late 2021 and used to develop a program of work, including detailed analysis of the

2021 Speaking Out Survey data and further consultations with children and young people.

Mental health continues to be a serious issue for many WA children and young people, and the ongoing impacts of the COVID-19 pandemic adds another element of uncertainty. Although my office has been advocating for improved resourcing and services for the past 11 years, we still have a system that does not adequately plan for, invest in, and support the mental health needs of children and young people and their families. I continue to urge government to provide more resources to support children and young people's mental health.

The need for strong independent oversight of the child protection and out-of-home care system in WA remains. Following media reports in late 2020, I raised concerns with the Minister for Child Protection regarding the placement of children with harmful sexual behaviours in residential care. I have undertaken an independent review of Department of Communities' policies, practices and services in relation to placement decisions and will publish the findings in late 2021.

We have worked closely with several Aboriginal communities this year to support them to lead the design and delivery of programs and services to provide better

Overview

outcomes for their children and young people. My office provided training for young Aboriginal people to become community researchers in Wyndham and Roebourne, enabling them to conduct consultations with young people on issues such as youth service provision and the building of a new school in Roebourne. I anticipate these young people will lead the way in their communities.

In November I will be stepping down as Commissioner for Children and Young People when my term ends. It has been my absolute privilege to advocate on behalf of WA's children and young people for the past six years. I am grateful to each and every young person who has shared their views and contributed to the work of my office.

I also acknowledge the many parents, carers, families, community members and service providers who support children and young people, and the Ambassadors for Children and Young People for their ongoing commitment.

Finally, thank you to my team, who have supported me throughout my term and who are dedicated to helping ensure children and young people are heard, valued, healthy and safe.

I look forward to welcoming the next Commissioner and trust they will enjoy working for the children and young people of WA as much as I have.



Colin Pettit
Commissioner for Children and
Young People Western Australia



The Commissioner...

Consulted

17,977 children and young people



throughout metropolitan and regional WA

Released

35 publications



including:

- Child poverty A call to action
- Child Impact Assessment Guidelines
- COVID-19: As told by WA children and young people
- Four data insights from the Speaking Out Survey 2019
- Oversight of child safe standards and out-of-home care in WA
- Participation Guidelines
- Profile of Children and Young People in WA 2021
- Speaking out about autism
- Student wellbeing in schools discussion paper

Made 368



representations

including 228 advocacy meetings and 18 submissions on issues such as:

- Mental health
- Family, domestic and sexual violence
- Disability
- · Out-of-home care
- Child poverty
- Youth justice

Employed

17 staff



(full time equivalent)

Total cost of services was

\$3.37 million

Challenges

All of the above work was achieved within the uncertain environment of the COVID-19 pandemic. While some events and consultations had to be postponed or adjusted, the Commissioner and his team ensured children and young people continued to be consulted and considered in all work.

Ove

Agency performance

Significant issues

There are about

40,000 Aboriginal children and young people

under 18 years in Western Australia

25%

Around

152,000

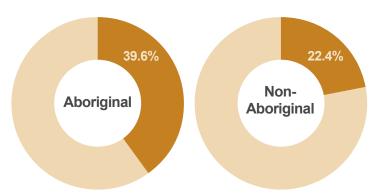
of children and young people in WA live in regional and remote areas

There were

32,677 births

T

registered in WA during 2020



Children and young people comprise

39.6% of the total Aboriginal population in WA

compared with 22.4 per cent for the non-Aboriginal population

WA has around

610,000 children and young people

who make up

23%

of the state's population

There has been a

19% increase in children

aged 6 to 11 years living in WA in the last 10 years

Up to

of children and young people

are living below the poverty line in WA



About us

Our vision

That all children and young people are heard, are healthy and safe, reach their potential and are welcomed as valued members of the community and in doing so we build a brighter future for the whole community.

Our values

Respect, honesty, inclusivity, creativity, positivity, determination, independence and integrity.

What we do

The Commissioner's work is underpinned by the Commissioner for Children and Young People Act 2006 (the Act).

The Act outlines the guiding principles, powers and functions of the office. In accordance with statutory obligations, the Commissioner:

- advocates for children and young people
- promotes the participation of children and young people in decision making that affects their lives
- promotes and monitors the wellbeing of children and young people in the community
- monitors the way in which government agencies investigate or otherwise deal with complaints from children and young people
- monitors trends in complaints made by children and young people to government agencies
- initiates and conducts inquiries into any matter affecting the wellbeing of children and young people
- monitors, reviews and makes recommendations on laws, policies,

- programs and services affecting the wellbeing of children and young people
- promotes public awareness and understanding of matters relating to the wellbeing of children and young people
- conducts, coordinates and sponsors research into matters relating to the wellbeing of children and young people
- consults with children and young people from a broad range of socio-economic backgrounds and age groups throughout Western Australia each year.

The Act requires the Commissioner to give priority to, and have a special regard for, the interests and needs of Aboriginal and Torres Strait Islander children and young people and children and young people who are vulnerable or disadvantaged for any reason.

Under the Act, the Commissioner is not able to deal with complaints made by, or on behalf of, individuals; however, he may respond to issues that identify possible systemic matters that affect the wellbeing of children and young people more broadly.

Our guiding principles

As outlined in the Act:

- children and young people are entitled to live in a caring and nurturing environment, protected from harm and exploitation
- the contributions made by children and young people to the community should be recognised for their value and merit
- the views of children and young people on all matters affecting them should be given serious consideration and taken into account
- · parents, guardians, families and communities have the primary role in safeguarding and promoting the wellbeing of their children and young people and should be supported in carrying out this role.

Our approach

Our work has regard to the United Nations Convention on the Rights of the Child and is informed by the views and opinions of children and young people and the best available knowledge and evidence of what works well.

Colin Pettit, Commissioner for Children and Young People

Colin Pettit is the Commissioner for Children and Young People WA.

Colin has spent his career working to improve the wellbeing of children and young people, particularly in delivering education services and programs to children and young people living in regional and remote areas of Western Australia.

Colin has worked with children, young people, families and communities all over the State as a teacher and then principal in a number of regional schools, before holding the role of Executive Director Regional and Remote Education at the Western Australian Department of Education for three years.

Between 2010 and 2015, Colin was the Secretary of Education for the Tasmanian Department of Education. He is a former President of the Western Australian Primary Principals' Association and Deputy President of the Australian Primary Principals' Association.

In 2019, Colin was awarded an Honorary Doctorate of Education from Edith Cowan University. He is Patron of Children's University, an Ambassador for Barking Gecko Theatre and Valuing Children Initiative,

> governance committee. In late 2020 he was awarded the ACE WA medal for services to education.

> > In November 2020, Colin extended his five-vear appointment for a further 12 months until November 2021.

> > > **Students** showing the Commissioner their COVID-19 sculptures



Independence

The Commissioner is an independent statutory officer and reports directly to the Parliament of Western Australia. The Commissioner is able to table reports in the Parliament, conduct inquiries and require agencies to provide information on matters relating to children and young people's wellbeing.

The Parliament has a Joint Standing Committee on the Commissioner for Children and Young People to regularly consult with the Commissioner and monitor, review and report to Parliament on the Commissioner's exercise of his functions under the Act.

Following the 2021 State Government election, a new committee was appointed in 26 May 2021, chaired by Ms Robyn Clarke MLA. The Commissioner met once with the new committee members in June and attended a hearing with the previous committee in September 2020.

More information about the Committee is available on the Parliament of Western Australia website.

66

All of Western Australia's children and young people deserve to be safe and respected at all times. Safe and supportive relationships, particularly with family and peers, are vital to a child's wellbeing."

Colin Pettit

Commissioner's leadership team

Natalie Hall



Natalie Hall was appointed to the role of Director in 2020 after five years as Principal Policy Officer. Natalie's career

in advocating for children and young people has spanned 30 years, with leadership roles at the (then) Department of Child Protection, Parkerville Children and Youth Care and the George Jones Child Advocacy Centre. Natalie has a Bachelor of Social Work and a Graduate Diploma of Criminal Justice.





Paula Campbell began her career as a newspaper journalist in NSW. She held a range of corporate

communication roles across government in the tourism, health and environment sectors before joining the Commissioner's office in 2014. Paula holds a Bachelor of Communication Studies.

Caroline Brasnett Manager Corporate Services

Caroline Brasnett joined the Commissioner in 2016, after 43 years with the Department of Education in a

range of education and managerial roles both in schools, including deputy principal of Western Australia's second largest school, and in central administration with roles involving human resources, risk management, and copyright and intellectual property. This was followed by a year at the Schools' Curriculum and Standards Authority.

About us

Ambassadors for Children and Young People

The Commissioner's Ambassador initiative recognises eminent people living in Western Australia who have a significant role in the community and a commitment to supporting children and young people and their families.

The Ambassadors work with the Commissioner to increase community awareness and understanding of factors that impact children and young people's wellbeing and, where appropriate, provide support and guidance in the projects undertaken by the Commissioner and his staff.

Western Australia's Ambassadors for Children and Young People are:

Professor Donna Cross

Mrs Annie Fogarty AM

Mr Ricky Grace AM

Dr Robert Isaacs AM OAM JP PhD (Hon)

Mrs Tonya McCusker AM

Ms June Oscar AO

Dr Donald Payne

His Honour Judge Denis Reynolds

Ms Linda Savage

Hon. Barbara Scott OAM

Dr Casta Tungaraza

Ms Dawn Wallam

Mr David Wirrpanda

Mr Russell Woolf



About us

Performance Management Framework

The Commissioner for Children and Young People's Performance Management Framework is consistent with the State Government goal of *Strong Communities:* Safe communities and supported families.

Desired outcome for the Commissioner for Children and Young People

The views and issues of children and young people are heard and acted upon.

Key Effectiveness Indicators

- Extent to which children and young people in various regions of the state are consulted
- Extent to which issues impacting upon children and young people are researched, advocated and promoted.

Service undertaken by the Commissioner for Children and Young People

Consultation, research and promotion of the wellbeing of children and young people.

Key Efficiency Indicators

- Unit cost per child
- Unit cost per representation.

Planning

The Commissioner's *Strategic Directions* 2021–2026 outlines the broad focus areas of the Commissioner for Children and Young People and aims to both inform and engage the community in the work of the office. The Commissioner's annual work plan supports the strategic plan.

The work of the office for this reporting period is outlined under the strategic plan's three key platforms:

- Promoting the rights, voices and contributions of children and young people
- Monitoring and advocacy to strengthen the wellbeing of all WA children and young people
- **3.** Prioritising the needs of disadvantaged and vulnerable children and young people.





Platform

1

Promoting the rights, voices and contributions of children and young people

Responding to the COVID-19 pandemic

In July 2020, the Commissioner published a compilation of some of the hundreds of responses received from children and young people in the first half of 2020 on how their day-to-day lives were being impacted by the COVID-19 pandemic and what supports were assisting them.

The publication was sent to all members of the WA Parliament and other organisations to ensure decision makers considered the voice of children and young people in their planning for recovery.

The Commissioner used the children and young people's views to create several resources to assist parents, carers and both government and non-government organisations in supporting children and young people.

Living environment

The planning of community places and spaces is often done by adults, however, these decisions greatly affect the lives of children and young people.

Findings from the Speaking Out Survey 2019 indicated that children and young people continue to be concerned about their living environment and have innovative solutions for ways their local communities can be improved.

In June 2021, over 100 Year 9 and 10 students from 14 schools across Perth and members of the Merredin Advisory Committee participated in a planning workshop organised by the Commissioner to give young people a voice in shaping their community.

Young people heard from experts about good community design and how it can impact their health, wellbeing and the environment. They shared the positives and negatives of their local community and explored how their community could be better designed to meet their everyday needs. In their school groups, students mapped out what they and other people need to make a great neighbourhood.

Promoting the rights, voices and contributions of children and young people (continued)

During the year, the Commissioner also captured young people's views in a statewide artwork consultation, asking Year 6 students to share what they like and dislike about their local environment, or how it could change for the better. The Commissioner received 299 student artworks from schools across WA.

The event and artwork consultation built on the Commissioner's previous living environment work, which included a discussion paper and a research paper by Dr Carmen Lawrence on the effects of physical and social environments on the health and wellbeing of children and young people.

The Commissioner will use the young people's insights to continue to advocate for organisations and governments to involve children and young people in decision making.

Merredin College students with the Commissioner at the living environment event

Encouraging greater participation of children and young people in decision making

New Participation Guidelines to assist organisations to listen to and involve children and young people in decision making were released by the Commissioner in early 2021.

The steps in the guidelines are based on best practice as well as the voices and experiences of WA's children and young people. The guidelines provide practical advice for organisations on how to plan the meaningful involvement of children and be clear about communication, consent, recognising contributions, following up, and paying attention to feedback.

The Participation Guidelines have been distributed across government and non-government organisations and are available online. They are designed to be used in conjunction with the Commissioner's Child Safe Organisations WA resources and Child Impact Assessment Guidelines.



Promoting the rights, voices and contributions of children and young people (continued)

Advisory committees

The Commissioner's advisory committees provide children and young people with the opportunity to have their views heard and contribute directly to the work of the office.

The Merredin College and Millennium Kids Advisory Committees were formed to contribute to the Commissioner's work on the impacts of the living environment on the wellbeing of children and young people in WA. Due to disruptions caused by the COVID-19 pandemic, the meetings and activities of the committees were scaled back and each committee met three times in 2020.

Students from the Merredin College Advisory Committee participated in the Commissioner's living environment event in June 2021, where they explored how their community could be better designed to meet the needs of children and young people.

Regional visits

The Commissioner regularly visits regional and remote areas of WA to hear from children and young people, as well as their families and those who work to support their wellbeing.

The Speaking Out Survey involved extensive regional travel in the first half of 2021 and the Commissioner visited the Kimberley, Mid West and South West regions.

DigiMe and Change Champions

DigiMe, an online avatar creator, was developed by the Commissioner to provide WA children and young people with a way to share their views and have them published on his website and social media.

DigiMe contributions were received throughout the year from children and young people on topics such as what they like and dislike about their community, how adults involve children in making decisions, and what can adults learn from children.

In January 2021, the Commissioner launched Change Champions, a new group of WA children and young people who are interested in sharing their views, insights and recommendations on important issues. The Commissioner sought their views on whether they think female and males are treated equally in WA, and if they feel connected to other people in their local area.



I strongly believe females and males are not treated equally in not just WA but all over the world in fact I think WA is a great place for equality but, there still are some flaws in our society which disadvantage both females and males."

13 year-old Change Champion



Promoting the rights, voices and contributions of children and young people (continued)

Sponsorships

The Commissioner sponsors several awards that celebrate organisations and individuals making a difference in the lives of WA children and young people.

WA Youth Awards

Since 2010, the Commissioner has sponsored the Participate Award, part of the WA Youth Awards program.

The Participate Award recognises a young person aged 12 to 17 years who has shown outstanding dedication to making a positive change in their community, and who has inspired other young people to get involved.

This year's recipient, Fatima Merchant, was acknowledged for advocating for, and then developing, a digital student wellbeing program to support the mental health needs of her peers.

Fatima is also a member of UN Youth Australia, and has previously been a WA Youth Parliamentarian, a Mental Health Ambassador for WA Charity Zero2Hero and a member of the Youth Steering Committee for 'Prevent Support Heal'.

Children's Environment and Health Local Government Policy Award

Coordinated by the Public Health Advocacy Institute of WA, the Local Government Policy Awards recognise local governments that demonstrate commitment to building and maintaining environments that support the health of children. The Commissioner sponsors two awards. This year the City of Kalamunda was winner of the Children's Consultation Award and the Young People Making a Difference Award winner was the City of Bunbury.



Mentally Healthy Education Award

The Commissioner's Mentally Healthy Education Award is part of the WA Mental Health Awards, hosted by the WA Association for Mental Health with the support of the Mental Health Commission. The award recognises education institutions such as WA primary and high schools that encourage good mental health for their students, staff and volunteers. North Albany Senior High School and Ocean Road Primary School were joint winners of the 2020 award.

Your Call Film Competition

Run by the Constable Care Child Safety Foundation, the Your Call Student Film Competition asks students aged 12 to 18 years to create short films that raise awareness of important public safety issues for WA young people. The Commissioner sponsors the Student Choice Award, and the award-winning film this year was Prefect, which was produced by students from Ellenbrook Christian College.

Information about each of these awards is available on the Commissioner's website.



Platform

2

Monitoring and advocacy to strengthen the wellbeing of all WA children and young people

Speaking Out Survey

More than 15,000 children and young people from all regions of WA have shared their views on their health, safety, family and school life and how they see their place in society in the Commissioner's second Speaking Out Survey – creating a picture of what it is like to grow up in WA.

The 2021 survey was brought forward to capture students' views on the impacts of the COVID-19 pandemic. It will also provide comparative data to the inaugural survey of approximately 5,000 students undertaken in 2019. The comparative data will be important in monitoring the wellbeing of WA's children and young people for the longer term and help governments, communities and families meet their needs with appropriate support and services.

The survey fieldwork has been extended in the second half of 2021 with grant funding from Lotterywest to reach children outside of mainstream education, including students with special needs and those in remote communities.

The Commissioner will publish the latest findings of the Speaking Out Survey in late 2021.

The 2019 survey identified a number of areas of concern, including the wellbeing of female and Aboriginal students, mental health and safety. The Commissioner's office conducted in-depth analysis of the data in these areas so services and policies that support young people's wellbeing can be improved. These data insights were distributed to stakeholders and are available on the Commissioner's website.

Decline in the wellbeing of Australian girls

A key finding in WA's inaugural Speaking Out Survey of 2019 was that female young people consistently rated their wellbeing below that of their male peers, reporting higher rates of stress, low life satisfaction and not feeling happy about themselves.

This concerning finding warranted further investigation and having drawn it to the attention of the State Government, the Commissioner sought to contextualise the WA data by seeking to compare what WA young people have said with evidence from research both nationally and internationally into gender and wellbeing.

Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

The Commissioner is currently reviewing the evidence to better understand the reasons for the wellbeing gap between male and female young people. The findings will be published in late 2021 and used to develop a program of work, including detailed analysis of the 2021 Speaking Out Survey data and further consultations with children and young people.

Child Safe Organisations

The Commissioner continues to promote and support the implementation of child safe principles and practices in organisations through the Child Safe Organisations WA resources. The guidelines, self-assessment and review tool, and information for parents, carers and families were downloaded 1,589 times throughout the year from the Commissioner's website.

The Commissioner's team continued to consult and provide advice to a range of

WA agencies who enquired about how they can implement the National Principles in their child-related work.

The National Principles reflect the ten child safe standards recommended by the Royal Commission into Institutional Responses to Child Sexual Abuse and outline how organisations can protect children from all types of harm in organisations, including physical, emotional and neglect, as well as sexual abuse.

A new checklist for staff and volunteers was published online to assist them to understand and reflect on their responsibilities to promote child safety in their organisations in line with the National Principles.



Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

Helping children and young people make a complaint

Appointed by the National Office for Child Safety within the Department of the Prime Minister and Cabinet, the Commissioner's office developed resources for children and young people across Australia explaining their right to speak up when they feel uncomfortable, unsafe or marginalised, and outlining the steps they can take to raise their concerns or make complaints within organisations.

To inform this work, 680 children and young people from across Australia took part in focus groups and an online survey on their experiences of speaking up when they do not feel safe or respected and what helped or hindered them in the process. Young people also provided direct feedback on the wording and appearance of the new resources.

The resources included a poster, a poster designed by Aboriginal young people, a pamphlet for young people on how to make a complaint, and a guide to help adults support children and young people to speak up and make a complaint.

All resources have been published on the National Office for Child Safety and the Commissioner's websites, with hard copies provided to all schools during the Speaking Out Survey fieldwork. Organisations are encouraged to provide copies to the young people they work with by downloading the online versions or contacting the Commissioner's office for hard copies.

Monitoring complaints made by children and young people

Under the Commissioner for Children and Young People Act 2006, the Commissioner is required to monitor trends in complaints by children and young people made to government agencies.

Every two years, the Commissioner contacts WA government agencies about their complaints systems and the complaints they have received from children and young people. Due to the COVID-19 pandemic, the 2020 survey was postponed until 2021. The survey is currently underway and the report will be published in late 2021.

Each year, individuals contact the Commissioner seeking information or to make complaints about other agencies. The number of complaints has been increasing for the past six years, with 39 complaints about external agencies received in 2020–21. Whilst the Commissioner is not able to deal with complaints made by, or on behalf of, individual young people, his office provides information to community members about appropriate complaints systems and advocacy services. The Commissioner reviews all community complaints to identify possible systemic matters that affect the wellbeing of children and young people more broadly.

The office continues to support WA organisations to improve their child safe practices and child friendly complaints mechanisms, and work with the WA Government to plan for future monitoring of the child safe standards embedded within the National Principles for Child Safe Organisations.

The Royal Commission into Institutional Responses to Child Sexual Abuse recommended that all organisations that work with children and young people ensure their processes to respond to complaints and concerns are child focused.

An update to the Child Friendly Complaints Guidelines is underway and will be distributed to government and non-government organisations in late 2021.

Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

Indicators of Wellbeing

The Commissioner's Indicators of Wellbeing online resource continues to be updated with new data published on a range of measures for WA children and young people from birth to 18 years.

The Indicators of Wellbeing provide government and non-government organisations with a single place for information from a variety of sources on WA children and young people's wellbeing to help them identify what is working and where changes are required.

Data is collated from a variety of sources including the Commissioner's Speaking Out Survey, previous consultations, Australian Bureau of Statistics, the Australian Institute of Health and Welfare, NAPLAN data and other state and federal government departments.

Profile of Children and Young People in WA

An updated *Profile of Children and Young People in Western Australia* was published in early 2021.

The report is produced annually and provides a demographic profile of WA's 610,000 children and young people.

It includes a focus on children and young people who experience vulnerability and hardship, such as those in the juvenile justice system, in out-of-home care, with disability and living in poverty.

The report is a component of the Commissioner's Wellbeing Monitoring Framework and can be used by government and non-government organisations to help them allocate resources for children and young people across WA.

Student wellbeing in schools

WA children and young people have regularly identified school as an important factor in their lives, providing a strong foundation for their wellbeing.

The Commissioner consulted the Department of Education, Catholic Education WA and Association of Independent Schools WA as well as 177 schools on aspects of supporting student wellbeing. The schools provided information on the issues, approaches, resources and the opportunities to strengthen responses to ensure that students receive the support they need.

In October 2020, the consultation findings were published along with a discussion paper that made a number of recommendations, including the need for a statewide strategy and more resourcing to support student wellbeing. A report prepared for the Commissioner on the extent and distribution of financial resources available to address student health and wellbeing needs in schools was also released.

To overcome the COVID-19 pandemic social gathering restrictions, a webinar was produced on the findings and recommendations, which was distributed to schools throughout WA and is available on the office's website.

Monitoring and advocacy to strengthen the wellbeing of all WA children and young people (continued)

Australian and New Zealand Children's Commissioners and Guardians Group (ANZCCG)

The ANZCCG aims to promote and protect the safety, wellbeing and rights of children and young people in Australia and New Zealand.

Every Australian state and territory has a Child Guardian and/or Commissioner's office, each guided by specific legislation, and in New Zealand there is a national Commissioner. Despite the differences in statutory function between these jurisdictions, the Commissioners and Guardians collaborate where possible and meet regularly to share information and plan joint advocacy projects.

In the past year, the ANZCCG collectively advocated for a greater focus on child wellbeing at a federal level relating to the COVID-19 pandemic and its impacts.

The ANZCCG continues to recommend governments in Australia and New Zealand raise the minimum age of criminal responsibility to at least 14 years, consistent with international standards. The age of criminal responsibility in all Australian jurisdictions and New Zealand is currently 10 years. ANZCCG members are concerned about the number of children aged between 10 and 13 held in youth detention across Australia.

The group also continues to strongly advocate for the need to develop a Child Poverty Reduction Bill. Defining, outlining and agreeing on a means of measuring child poverty is critical and should guide the development of the Bill. This measure should incorporate the different aspects of poverty and deprivation, such as access to income, material basics, health, education, housing and food.

Due to the COVID-19 travel restrictions, the group met by video conference six times in 2020–21.

Public commentary

There are many ways in which the Commissioner advocates for WA's children and young people, to raise awareness of the issues affecting their wellbeing and encourage positive change in our society.

During the year the Commissioner gave 40 speeches and presentations on a range of issues such as the Speaking Out Survey results, mental health, children and young people's wellbeing, child safe organisations, student wellbeing in schools and the importance of listening to the views of children and young people.

Where appropriate and in the best interests of WA's children and young people, the Commissioner makes public comment in the media. In 2020–21, the Commissioner had three opinion pieces published in *The West Australian* and gave a range of interviews and comments on issues, including the impact of COVID-19 pandemic on children and young people, female wellbeing, mental health, child poverty and the importance of including young people in community decision making.

Social media is an important way to engage with stakeholders and the community. The Commissioner's social media platforms continued to experience strong growth in the year.



I am important – ask me what I think... I have good ideas."

9 year-old

Platform



Prioritising the needs of disadvantaged and vulnerable children and young people

Child protection

Following media reports in late 2020, the Commissioner raised concerns with the Minister for Child Protection over placement decisions made for young people with harmful sexual behaviours living in residential care.

Based on these discussions the Commissioner undertook an independent review of Department of Communities' policies, practices and services regarding the placement of children with harmful sexual behaviours in residential care. A report on this work will be published outside of this reporting period.

As recommended by the Royal Commission into Institutional Responses to Child Sexual Abuse in 2017, the Commissioner continues to advocate for strong independent oversight of the child protection and out-of-home care system.

The Commissioner chairs the Pursuit of Excellence in Responding to Child Sexual Abuse in Western Australia Executive Steering Group, a consortium of leaders from relevant government agencies, the Australian Centre for Child Protection and other key stakeholders. The purpose of the Executive Steering Group is to provide strategic advice, oversight and governance for initiatives to enhance responses to child sexual abuse,

including advice regarding the establishment of the WA Centre for Excellence in Responding to Child Abuse and Neglect.

Improving outcomes for Aboriginal children and young people

The Commissioner recognises that Aboriginal people are best placed to identify, develop and manage solutions to meet their needs.

During the year the office worked with several Aboriginal communities on initiatives to support them to lead the planning, development and implementation of programs and services to provide better outcomes for their children and young people.

Working with the Wyndham Youth Aboriginal Corporation, the Commissioner helped develop and implement a change-maker training program focused on Aboriginal community research. With Ninti One, the office ran a three-day workshop on community research for young Aboriginal people, developing their skills in community-peer research and community consultation processes. The trained researchers conducted a consultation with local young people to inform youth service provision in the community and address youth unemployment, stability and mental health issues.

Prioritising the needs of disadvantaged and vulnerable children and young people (continued)

In Roebourne, the Commissioner supported the implementation of the change-maker model, now known as the Young Aboriginal Researchers in Community program, to train Aboriginal young people to assist in the planning for a new Roebourne District High School. The young Aboriginal researchers conducted a community-peer research process for the building of the new school.

A number of Aboriginal young people from Roebourne were also consulted on the resources the Commissioner developed for the National Office of Child Safety, which outline the steps children and young people can take to raise their concerns or make complaints within organisations. The young people shared their thoughts and ideas on the resources and one of their artworks was used to create a new poster for Aboriginal children and young people. The poster was produced by the Commissioner's office and distributed to schools throughout WA during the Speaking Out Survey fieldwork (pictured).

To reach children and young people outside of mainstream education, including Aboriginal students in remote communities, the Commissioner's Speaking Out Survey will be extended in the second half of 2021 with grant funding from Lotterywest.

Harmful sexual behaviours

A strategic, cross-government approach is essential to build the understanding of preventative and treatment approaches for harmful sexual behaviours of children and young people.

The Commissioner assisted the Australian and New Zealand Association for the Treatment of Sexual Abuse (ANZATSA) committee in securing support from government agencies for the inaugural ANZATSA symposium focused on harmful



sexual behaviours in children and young people. The symposium was held in Perth in 2021 and featured Australian, New Zealand and international speakers who explored innovative responses and prevention initiatives to complex issues.

Royal Commission into Institutional Responses to Child Sexual Abuse

Advocating that governments and leaders fully support and implement the recommendations from the Royal Commission Final Report in 2017 continues to be a strong focus for the Commissioner. Much of the work of the office centres on areas directly relevant to several of the Royal Commission's recommendations: child friendly complaints mechanisms, oversight of services for children and young people, harmful sexual behaviours in children and young people, advocacy and support, and child safe organisations.

The office participated in and supported the work of the Department of Communities External Implementation Working Group and the Department of Premier and Cabinet Oversight Working Group, each of which is progressing the Royal Commission recommendations.

Prioritising the needs of disadvantaged and vulnerable children and young people (continued)

Mental health

The views of children and young people collected by the Commissioner's office through consultations and the Speaking Out Survey demonstrate that their mental health is a serious issue.

In early 2020–21, the Commissioner published the *Progress update to agencies on the recommendations from the 2015 Our Children Can't Wait report,* which addressed the Commissioner's 12 recommendations relating to mental health.

The progress update indicates that the WA mental health system still does not adequately plan for, invest in, and support the mental health needs of children and young people, and their families. There is also limited evidence to determine whether mental health outcomes for children and young people are improving as a result of the services that they are receiving.

The Commissioner participated in the Targeted Review into Child and Adolescent Mental Health Service in 2020 by the Chief Psychiatrist, and made submissions to the consultation on the Productivity Commission Report on Mental Health, the draft National Children's Mental Health and Wellbeing Strategy and the draft WA Youth Mental Health and Alcohol and Other Drug Homelessness Model of Service. These submissions are available on the Commissioner's website.

Youth justice

The Commissioner continues to make representations and advocate for changes to the WA youth justice system to improve the opportunities and outcomes for young people in the system and their families.



Educate adults on how to keep kids safe."

Young person, Complaints consultation undertaken by the Commissioner for the National Office for Child Safety

A key focus of the ANZCCG is recommending governments raise the minimum age of criminal responsibility to at least 14 years, consistent with international standards. Currently, the age of criminal responsibility across Australia and New Zealand is 10. The Commissioner presented to Leadership WA in early 2021 on the arguments for raising the age of criminal responsibility.

The Commissioner visited Banksia Hill
Detention Centre twice over the last year
and a member of the team participated
in the inspection by the Office of the
Inspector of Custodial Services in 2020.
A Banksia Hill staff member worked at the
Commissioner's office on placement during
the year developing an understanding of child
safe organisations policies and practices
and working on a resource for staff and
volunteers.

The views of young people within Banksia Hill and in contact with the youth justice system in the Kimberley were incorporated into the Commissioner's COVID-19 publications.

Young people in Banksia Hill also participated in consultations and provided feedback on the resources developed by the Commissioner for the National Office for Child Safety, which outline the steps children and young people can take to raise their concerns or make complaints within organisations.

Prioritising the needs of disadvantaged and vulnerable children and young people (continued)

Young people with disability

In July 2020, the Commissioner published the *Speaking out about autism* report, which was submitted to the Senate Select Committee on Autism, along with recommendations to strengthen the rights of children and young people with autism within a National Autism Strategy.

The recommendations were based on the views of 12 children and young people who participated in a consultation in early 2020 to ensure WA children and young people were part of the national discussion around the current system of autism diagnosis, intervention and support.

Young people from the Youth Disability
Advocacy Network worked with the
Commissioner's staff to provide feedback on
the office's Disability Access and Inclusion
Plan and a staff member presented to
YDAN's Youth Taking Charge: Disability
Summit 2020.

To further strengthen the Commissioner's engagement with children and young people with disability, the Speaking Out Survey will be extended in the second half of 2021 with grant funding from Lotterywest to reach children outside of mainstream education, including students with special needs.

Vulnerable children and young people

In August 2020, the *Child poverty* – *A call to action* report was released, which recommends a whole-of-government child wellbeing strategy for WA, with clear targets and measures to address socio-economic disadvantage and child poverty.

At a national level, the Commissioner continues to strongly advocate for the need to develop a Child Poverty Reduction Bill. Defining, outlining and agreeing on a means of measuring child poverty is critical and should guide the development of the Bill. This measure should incorporate the different aspects of poverty and deprivation, such as access to income, material basics, health, education, housing and food. This is being progressed with Commissioners and Guardians across Australia.



Formal submissions 2020–21

The following is a list of major submissions in 2020–21. The list does not indicate all submissions or representations made by the Commissioner during the year.

Date	Topic	Delivered to
July 2020	Submission in response to National Injury Prevention Strategy consultation draft	Commonwealth Government
July 2020	Submission to Standing Committee on Legislation inquiry into the Children and Community Services Amendment Bill 2019	WA Parliamentary Committee
July 2020	Submission to Commonwealth Standing Committee on Social Policy and Legal Affairs inquiry into family, domestic and sexual violence	Commonwealth Parliamentary Committee
September 2020	Submission to Department of Social Services – feedback on National Disability Strategy position paper	Department of Social Services
September 2020	Response to Discussion Paper regarding Oversight of Child Safe Standards and Out of Home Care	WA Government, Joint Standing Committee on the Commissioner for Children and Young People, Parliamentary Opposition, WA Greens
October 2020	Feedback on draft Assisting Clients from Diverse Backgrounds Protocol	Legal Aid WA
October 2020	Feedback on the National Statement on Ethical Conduct in Human Research Sections 4 and 5	National Health and Medical Research Council
January 2021	Submission to consultation on the recommendations of the Productivity Report on Mental Health	Department of Health (Commonwealth)
January 2021	Housing and Child Poverty	Minister Tinley – Minster for Housing
March 2021	Changed requirements for court proceedings for treatment – Gender Diversity Service	Child and Adolescent Health Service
March 2021	Submission in response to Issues Paper – Violence and abuse of people with disability at home	Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

Summary of Key Performance Indicators

Outcome: The views and issues of children and young people are heard and acted upon:

Key effectiveness indicator:

Extent to which children and young people in various regions of the state are consulted Actual consultations 17,977

Key efficiency indicator:

Unit cost per child

Target¹ **\$720**

Actual cost \$87

Key effectiveness indicator:

Extent to which issues impacting upon children and young people are researched, advocated and promoted



Key efficiency indicator:

Unit cost per representation

Target¹ \$10,577

Actual cost **\$4,898**

Note 1 – As specified in the Budget Statements.



Significant issues impacting the agency

Royal Commission into Institutional Responses to Child Sexual Abuse

Monitoring and supporting the implementation of the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse remains a focus of the office. The Commissioner will continue to promote the use of child safe policies and practices to WA organisations through the Child Safe Organisations WA resources and supporting agencies to implement appropriate responses to harmful sexual behaviours in children and young people.

Speaking Out Survey

The 2019 Speaking Out Survey identified several areas of concern, including the wellbeing of female and Aboriginal students, mental health and safety. The Commissioner will continue to conduct detailed analysis of these areas, and further research has been undertaken to compare the data on female wellbeing with similar studies conducted in other states and countries.

Fieldwork is complete for the 2021 Speaking Out Survey, which will provide comparative data to the first Speaking Out Survey in 2019. More than 15,000 children and young people from all regions of WA have shared their views on their health, wellbeing, community in which they live, as well as any ongoing impacts of the COVID-19 pandemic.

Additional survey fieldwork will be conducted in the second half of 2021 with grant funding from Lotterywest to reach children outside of mainstream education, including students with special needs and those in remote communities.

The Commissioner aims to establish the Speaking Out Survey as an ongoing method of hearing directly from children and young people about their wellbeing over time.

Wellbeing Monitoring Framework

The Commissioner will continue to investigate and report on key aspects of WA children and young people's wellbeing based on outcomes described in the Wellbeing Monitoring Framework.

COVID-19 pandemic

The COVID-19 pandemic continues to pose potential risks and the Commissioner will continue to evaluate and respond to these in line with current WA Government and health authority recommendations. The 2021 Work Plan was adjusted to contribute to the WA Government's COVID-19 recovery and has adapted to working with children and young people and stakeholders using online platforms if and when needed. All staff have been provided with suitable equipment to work from home if and when required. The Commissioner has implemented all the controls suggested by the Department of Health.



Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2021

The accompanying financial statements of the Commissioner for Children and Young People 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 2021 and the financial position as at 30 June 2021.

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

C. Uren Chief Finance Officer 2 September 2021



C. Pettit Accountable Authority 2 September 2021



INDEPENDENT AUDITOR'S OPINION 2021

Commissioner for Children and Young People

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Commissioner for Children and Young People which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information, including administered transactions and balances.

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 Commissioner for Children and Young People for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the Financial Management Act 2006 and the Treasurer's Instructions.

Basis for opinion

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

I am independent of the Commissioner for Children and Young People in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Page 1 of 5

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

Responsibilities of the Commissioner for the financial statements

The Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner 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 Commissioner.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

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

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commissioner for Children and Young People. The controls exercised by the Commissioner for Children and Young People are those policies and procedures established by the Commissioner to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

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

In my opinion, in all material respects, the controls exercised by the Commissioner for Children and Young People are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

Page 2 of 5

The Commissioner's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commissioner for Children and Young People for the year ended 30 June 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

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

Page 3 of 5

The Commissioner's responsibilities for the key performance indicators

The Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Commissioner 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 Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibilities

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

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

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

My independence and quality control relating to the reports on controls and key performance indicators

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

Other information

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

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

Page 4 of 5

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Commissioner for Children and Young People for the year ended 30 June 2021 included on the Commissioner for Children and Young People 's website. The Commissioner for Children and Young People's management is responsible for the integrity of the Commissioner for Children and Young People 's website. This audit does not provide assurance on the integrity of the Commissioner for Children and Young People 's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements, controls and key performance indicators.

Sandra Labuschagne Deputy Auditor General

Delegate of the Auditor General for Western Australia

Perth, Western Australia 6 September 2021

Page 5 of 5

Statement of Comprehensive Income

For the year ended 30 June 2021

	Notes	2021 \$	2020 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	2,212,191	2,040,483
Supplies and services	2.2	727,407	579,125
Depreciation expenses	4.1(b),(d)	13,617	19,319
Finance costs	6.3	413	645
Accommodation expenses	2.2	355,758	251,582
Other expenses	2.2	32,679	31,001
Loss on disposal of non-current asset	4.1(a)	29,593	-
Total cost of services		3,371,658	2,922,155
Income			
Other income	3.2	155,114	-
Total income		155,114	-
NET COST OF SERVICES		3,216,544	2,922,155
Income from State Government			
Service appropriation	3.1	2,851,000	2,952,000
Income from other public sector entities	3.1	36,023	-
Resources received free of charge	3.1	195,238	103,607
Total income from State Government		3,082,261	3,055,607
SURPLUS/(DEFICIT) FOR THE PERIOD		(134,283)	133,452
TOTAL COMPREHENSIVE INCOME FOR TH	E PERIOD	(134,283)	133,452

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

As at 30 June 2021

		2021	2020
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	6.4	1,008,553	860,141
Receivables	5.1	34,453	19,422
Total Current Assets		1,043,006	879,563
Non-Current Assets			
Restricted cash and cash equivalents	6.1	28,698	24,679
Amounts receivable for services	5.2	523,000	507,000
Plant and equipment	4.1(a)	11,996	38,857
Right-of-use assets	4.1(c)	14,750	23,290
Total Non-Current Assets		578,444	593,826
TOTAL ASSETS		1,621,450	1,473,389
LIABILITIES			
Current Liabilities			
Payables	5.3	177,568	128,968
Lease liabilities	6.1	8,660	8,480
Employee benefits provisions	2.1(b)	421,446	285,724
Contract liabilities	5.4	280,000	130,909
Total Current Liabilities		887,674	554,081
Non-Current Liabilities			
Lease liabilities	6.1	6,412	15,072
Employee benefit provisions	2.1(b)	40,740	83,329
Total Non-Current Liabilities		47,152	98,401
TOTAL LIABILITIES		934,826	652,482
NET ASSETS		686,624	820,907
EQUITY			
Contributed equity	8.7	10,000	10,000
Accumulated surplus		676,624	810,907
TOTAL EQUITY		686,624	820,907

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2021

Notes	Contributed equity \$	Accumulated surplus/ (deficit) \$	Total equity \$
Balance at 1 July 2019	_	676,713	676,713
Changes in accounting policy or corre	ction of prior perio	d errors:	
Initial application of AASB 16	-	742	742
Restated balance at 1 July 2019	-	677,455	677,455
Surplus	-	133,452	133,452
Total comprehensive income for the period	-	810,907	810,907
Transactions with owners in their capa	acity as owners:		
Capital appropriations 8.7	10,000	-	10,000
Total	10,000	-	10,000
Balance at 30 June 2020	10,000	810,907	820,907
Balance at 1 July 2020	10,000	810,907	820,907
Deficit	-	(134,283)	(134,283)
Total comprehensive income for the period	-	(134,283)	(134,283)
Balance at 30 June 2021	10,000	676,624	686,624

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2021

Notes	2021 \$	2020 \$
Cash flows from State Government		
Service appropriation	2,835,000	2,927,000
Capital appropriation	-	10,000
Funds from other public sector entities	316,023	-
Net cash provided by State Government	3,151,023	2,937,000
Utilised as follows:		
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Employee benefits	(2,082,555)	(1,934,609)
Supplies and services	(506,631)	(505,832)
Accommodation	(355,758)	(251,582)
GST payments on purchases	(91,057)	(75,648)
Other payments	(32,272)	(30,553)
Receipts		
GST receipts on sales	35,119	14,419
GST receipts from taxation authority	27,058	85,893
Other receipts	24,205	130,909
Net cash provided by/ (used in) operating activities	(2,981,891)	(2,567,003)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments		
Purchase of non-current asset 4.1(a)	(7,808)	-
Net cash used in investing activities	(7,808)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments		
Principal elements of lease payments	(8,893)	(8,893)
Net cash used in financing activities	(8,893)	(8,893)
Net increase in cash and cash equivalents	152,431	361,104
Cash and cash equivalents at the beginning of the period	884,820	523,716
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD 6.4	1,037,251	884,820

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Summary of consolidated account appropriations

For the year ended 30 June 2021

	2021 Budget \$	2021 Actual \$	2021 Variance \$
Delivery of Services			
Item 12 net amount appropriated to deliver services	2,596,000	2,596,000	_
Amount Authorised by Other Statutes – Salaries and Allowances Act 1975	255,000	255,000	-
Total appropriations provided to deliver services	2,851,000	2,851,000	-
TOTAL	2,851,000	2,851,000	-



"My place is Perth because I love going to Perth and I love how modern the city is and that it is a very unique city. It is unique because of all the colours and different designs of buildings. That is why Perth is my place."

Mandurah student, My Place in WA artwork consultation

1. Basis of preparation

Commissioner for Children and Young People (CCYP) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. CCYP is a not-for-profit entity (as profit is not its principal objective).

A description of CCYP's 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 Accountable Authority of CCYP on 2 September 2021.

Statement of compliance

These general-purpose financial statements have been prepared in accordance with:

- 1. The Financial Management Act 2006 (FMA)
- 2. The Treasurer's Instructions (**TIs**)
- 3. Australian Accounting Standards (AASs) Reduced Disclosure Requirements
- 4. Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The FMA and the TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars, applying the accrual basis of accounting, and using the historical cost convention. All values in the financial statements are rounded to the nearest dollar.

Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

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.

Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

Contributed equity

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

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how CCYP'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 CCYP in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expenses

	2021 \$	2020 \$
Employee benefits	2,004,591	1,858,509
Superannuation – defined contribution plans	191,455	169,930
Other related expenses	16,145	12,044
Total employee benefits expenses	2,212,191	2,040,483

Employee benefits: Include all costs related to employment including wages and salaries, fringe benefits tax, paid leave entitlements and paid sick leave.

Superannuation: The amount recognised in the Statement of Comprehensive Income comprises employer contributions paid to WSS, GESB or other superannuation funds.

Other related expenses: Other expenses include staff training.

2.1(b) Employee related provisions

	2021 \$	2020
Current		
Employee benefits provisions		
Annual leave	197,802	173,710
Long service leave	221,819	110,790
	419,621	284,500
Other provisions		
Employment on-costs	1,825	1,224
Total current employee benefits provisions	421,446	285,724
Non-current		
Employee benefits provisions		
Long service leave	40,557	82,951
	40,557	82,951
Other provisions		
Employment on-costs	183	378
Total non-current employee benefits provisions	40,740	83,329
Total employee related provisions	462,186	369,053

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

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

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 CCYP does not have the 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 CCYP has the 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 CCYP 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, 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 expenses Note 2.2' and are not included as part of CCYP's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision	2021 \$	2020 \$
Carrying amount at start of period	1,602	1,155
Additional/(reversals of) provisions recognised	406	447
Carrying amount at end of period	2,008	1,602

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 CCYP'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 Other expenditure

	2021	2020
Supplies and services		
Communications	1,571	(917)
Consultants and contractors	373,303	268,258
Consumables	135,215	132,363
Travel	91,939	52,579
Lease, rent and hire costs	14,492	11,505
Licence, fee and registration	20,645	6,830
Publications	38,604	43,303
Sponsorship	39,671	39,136
Other	11,967	26,068
Total supplies and services expenses	727,407	579,125
Accommodation expenses		
Rental	268,178	238,388
Repairs and maintenance	82,336	2,198
Cleaning	5,244	10,996
Total accommodation expenses	355,758	251,582
Other expenses		
Internal and external audit fee	31,723	29,532
Security	550	1,022
Employment on-costs	406	447
Total other expenses	32,679	31,001
Total other expenditure	1,115,844	861,708

Supplies and services

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred.

Accommodation expenses

Rental expenses include lease payments and variable outgoings of CCYP's accommodation lease and are 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 expenses

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

Employment on-cost includes workers' compensation insurance and other employment on-costs. The on-cost liability associated with the recognition of annual and long service leave liabilities is included at note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

3. Our funding sources

How we obtain our funding

This section provides additional information about how CCYP obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by CCYP is and the relevant notes are:

	Notes
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

	2021 \$	2020 \$
Appropriation received during the period:		
Service appropriation	2,851,000	2,952,000
Total appropriation received	2,851,000	2,952,000
Income received from other public sector entities during the	period:	
Department of Education – training of young Aboriginal researchers in community	17,273	_`
Equal Opportunity Commission – contribution towards a defibrillator	1,250	-
Department of Education – contributions to 'My Place in WA' children's event	2,500	-
Department of Communities – ANZATSA ^(a) Symposium sponsorship	15,000	-
Total grants and subsidies	36,023	-
Resources received from other public sector entities during the period:		
Department of Justice – IT services support	105,734	89,397
Government Offices Accommodation – Leasing	11,851	12,754
Government Offices Accommodation – Fixtures and Fittings depreciation	77,653	-
Department of Education – HR systems support	-	1,456
Total resources received	195,238	103,607
Total income from State Government	3,082,261	3,055,607

⁽a) ANZATSA is the Australian and New Zealand Association for the Treatment of Sexual Abuse.

Service Appropriations are recognised as income at fair value of consideration received in the period in which CCYP gains control of the appropriated funds. CCYP gains control of the 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 from other public sector entities are recognised as income when CCYP has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when CCYP receives the funds.

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.

3.2 Other income

	2021 \$	2020 \$
Fee for service		
Department of Prime Minister and Cabinet, the National Office for Child Safety – resources for children and		
young people on how to make a complaint	149,091	
Total fee for service	149,091	-
Subsidies		
Catholic Education Western Australia – contributions to 'My Place in WA' children's event	2,500	-
Australian Independent Schools Western Australia – contributions to 'My Place in WA' children's event	2,500	-
Total subsidies	5,000	-
Other		
Staff auction – gain from disposal of obsolete equipment	1,023	-
Total other	1,023	-
Total other income	155,114	-

Fee for service has been recognised as income when CCYP achieved milestones as specified in the Contract. The Department of Prime Minister and Cabinet is an Australian Government public service central department.

Subsidies are recognised as income when CCYP obtains control of the funding. CCYP is deemed to have assumed control when the subsidy is received.

4. Key assets

Assets CCYP utilises for economic benefit or service potential

This section includes information regarding the key assets CCYP 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:

	Notes
Plant and equipment	4.1(a),(b)
Right-of-use assets	4.1(c),(d)

4.1(a) Plant and equipment

Year ended 30 June 2021	Computer hardware \$	Office equipment \$	Furniture, fixtures and fittings \$	Total \$
1 July 2020				
Gross carrying amount	18,031	15,524	69,630	103,185
Accumulated depreciation	(18,031)	(9,741)	(36,556)	(64,328)
Carrying amount at start of period	-	5,783	33,074	38,857
Additions ^(a)	-	7,808	-	7,808
Depreciation	-	(1,595)	(3,481)	(5,076)
Disposal	-	-	(29,593)	(29,593)
Carrying amount at 30 June 2021	-	11,996	-	11,996
Gross carrying amount	18,031	15,351	69,630	103,012
Accumulated depreciation	(18,031)	(3,355)	(69,630)	(91,016)

⁽a) CCYP had one addition to plant and equipment during 2020-21.

Initial recognition

Items of 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 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).

Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses as CCYP does not hold any land, buildings or infrastructure assets.

4.1(b) Depreciation and impairment

Charge for the period

	2021 \$	2020 \$
Depreciation		
Furniture fixtures and fittings	3,481	6,963
Office equipment	1,595	3,105
Total depreciation for the period	5,076	10,068

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

CCYP held no surplus assets at 30 June 2021.

Finite useful lives

All 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.

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 included in the table below:

Asset	Useful life: Years
Office equipment	5 years
Computer hardware	3 years
Furniture, fixtures and fittings	10 years

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

Impairment

Non-financial assets, including 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.

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

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

4.1(c) Right-of-use assets

	2021 \$	2020 \$
Right-of-use assets		
Vehicles	14,750	23,290
Total right-of-use assets	14,750	23,290

There were no additions to right-of-use assets during 2020–21.

Initial recognition

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

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received.

CCYP has no short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less).

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.

4.1(d) Depreciation charge of right-of-use assets

	2021 \$	2020 \$
Right-of-use assets		
Vehicles	8,540	9,251
Total right-of-use asset depreciation	8,540	9,251
Lease interest expense (included in Finance cost, note 6.3)	413	645

Depreciation

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.

The total cash outflow (including GST) for right of use asset State Fleet leases in 2021 was \$9,782.

CCYP has a lease for two vehicles.

CCYP has a Memorandum of Understanding Agreement (MOU) with the Department of Finance for the leasing of office accommodation. This is not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

CCYP recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to CCYP's vehicle lease is disclosed in note 6.1.

Impairment

Right-of-use assets are tested for impairment when an indication of impairment is identified.

There were no indications of impairment to CCYP's right-of-use assets.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from CCYP's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Contract liability	5.4

5.1 Receivables

	2021 \$	2020 \$
Current		
GST receivable	34,453	5,542
Other receivable	-	13,880
Total current	34,453	19,422
Total receivables	34,453	19,422

CCYP does not hold any collateral or other credit enhancements as security for receivables.

5.2 Amounts receivable for services (Holding Account)

	2021 \$	2020 \$
Non-current	523,000	507,000
Balance at end of period	523,000	507,000

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. Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding account).

5.3 Payables

	2021 \$	2020 \$
Current		
Trade payables	21,762	27,284
Payables to the ATO	43,765	38,396
Accrued expenses	56,896	26,036
Accrued salaries	30,050	20,478
Accrued superannuation	2,855	1,946
Payroll liabilities	3,920	-
Superannuation payable	18,320	14,828
Balance at end of period	177,568	128,968

Trade payables are recognised at the amounts payable when CCYP becomes obliged to make future payments because of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 20 days.

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

5.4 Contract liabilities

	2021 \$	2020
Reconciliations of changes in contract liabilities		
Opening balance	130,909	-
Additions ^(a)	18,182	130,909
Additions ^(b)	280,000	-
Revenue recognised ^(a)	(149,091)	_
Closing balance at the end of the reporting period	280,000	130,909
Current	280,000	130,909
Non-current	-	_

- (a) CCYP's contract liability relates to a contract with the Commonwealth Government to develop child friendly complaint resources. The contract payment was received upfront in the 2019–20 financial year for work that was performed and completed during the 2020–21 financial year.
- (b) CCYP's contract liability relates to a grant received from Lotterywest for CCYP's Speaking Out Survey 2021 to strengthen the inclusion of Aboriginal and Torres Strait Islander children and young people and those with disabilities who do not attend mainstream schools and to hear their views especially in relation to the impact of COVID-19. The grant payment was received upfront for work to be performed in the 2020–21 and 2021–22 financial years.

6. Financing

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

	Notes
Lease liabilities	6.1
Assets pledged as security	6.2
Finance costs	6.3
Cash and cash equivalents	6.4

6.1 Lease liabilities

	2021 (\$)	2020 (\$)
Lease liabiliies		
Current	8,660	8,480
Non-current	6,412	15,072
	15,072	23,552

CCYP has a lease for two vehicles provided by State Fleet.

CCYP 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 which is provided by State Fleet in their calculation model. State Fleet determines what lease payments are included as part of the present value calculation of lease liability.

The interest of the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest of the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

This section should be read in conjuntion with note 4.1(c)

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.

6.2 Assets pledged as security

	2021 \$	2020 \$
Assets pledged as security		
The carrying amounts of non-current assets pledged as security are:		
Right-of-use asset vehicles	14,750	23,290
Total assets pledged as security	14,750	23,290

CCYP has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.3 Finance costs

	2021 \$	2020 \$
Finance costs		
Lease interest expense	413	645
Finance costs expensed	413	645

Finance costs includes the interest component of the lease liability repayments to State Fleet.

6.4 Cash and cash equivalents

	2021 \$	2020
Cash and cash equivalents	1,008,553	860,141
Restricted cash and cash equivalents	28,698	24,679
Balance at end of period	1,037,251	884,820
Non-current Accrued salaries suspense account ^(a)	28,698	24,679

⁽a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

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

The accrued salaries suspense account consists of amounts paid annually, from CCYP appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

7. Financial instruments and contingencies

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

	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:

	2021 \$	2020 \$
Financial assets		
Cash and cash equivalents	1,008,523	860,141
Restricted cash and cash equivalents	28,698	24,679
Financial assets at amortised cost ^(a)	523,000	520,880
Total financial assets	1,560,221	1,405,700
Financial liabilities		
Financial liabilities at amortised cost ^(b)	192,640	152,520
Total financial liabilities	192,640	152,520

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

7.2 Contingent assets and liabilities

CCYP has no contingent assets or liabilities to disclose for the 2020–21 financial year.

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

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Equity	8.7
Explanatory statement	8.8

8.1 Events occurring after the end of the reporting period

CCYP had no events occurring after the end of the reporting period that impacted on the financial statements.

8.2 Key management personnel

CCYP has determined key management personnel to include cabinet ministers and senior officers. CCYP does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

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

Compensation band (\$)	2021	2020
300,001 – 310,000	1	1
170,001 – 180,000	1	-
140,001 – 150,000	1	1
120,001 – 130,000	-	1
110,001 – 120,000	1	1
30,001 – 40,000	-	1

	2021 \$	2020
Short-term employee benefits	656,534	638,248
Post-employment benefits	59,193	56,839
Other long-term benefits	37,467	26,180
Total compensation of senior officers	753,194	721,267

Total compensation includes the superannuation expense incurred by CCYP in respect of senior officers.

8.3 Related party transactions

CCYP is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of CCYP 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 public sector entities, including related bodies 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
- Government Employees Superannuation Board (GESB).

There were no related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

Material transactions with related parties

Outside of normal citizen type transactions with CCYP, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.4 Related bodies

CCYP has no related bodies.

8.5 Affiliated bodies

CCYP has no affiliated bodies.

8.6 Remuneration of auditors

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

	2021 \$	2020
Auditing the accounts, financial statements controls and key performance indicators	29,100	26,100
performance maleators	25,100	20,100

8.7 Equity

	2021 \$	2020 \$
Contributed equity		
Balance at start of period	10,000	-
Contributions by owners		
Capital appropriation	-	10,000
Total contributions by owners	0	10,000
Balance at the end of the reporting period	10,000	10,000

8.8 Explanatory statement (Controlled operations)

CCYP is exempt from TI945 Explanatory Statements, which requires the reporting of significant variances for 2021 and 2020 and annual estimates and actual results for 2021, as CCYP's Total Cost of Services is below \$10 million for the two most recent consecutive comparative periods.

Audited Key Performance Indicators

Certification of Key Performance Indicators

for the year ended 30 June 2021

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Commissioner for Children and Young People's performance, and fairly represent the performance of the Commissioner for Children and Young People for the financial year ended 30 June 2021.



C. Pettit

Accountable Authority

2 September 2021

Commissioner For Children And Young People Approved Outcome Based Management Structure

Government Goal

Strong Communities: Safe communities and supported families

Agency Level Desired Outcome(s)

The views and issues of children and young people are heard and acted upon

Service

Consultation, research and promotion of the wellbeing of children and young people

Key Effectiveness Indicators

- 1.1 Extent to which children and young people in various regions of the State are consulted
- 1.2 Extent to which issues impacting upon children and young people are researched advocated and promoted

Key Efficiency Indicators

- 2.1 Unit cost per child
- 2.2 Unit cost per representation



"When I'm on the trampoline, I'm in my happy place. When I'm on the trampoline, there is no rush nor race! Out in the paddock, the feeling is calm. Out in the paddock, you're one with the farm! Yerecoin, what a great place to live!"

Yerecoin student, My Place in WA artwork consultation

Key Effectiveness Indicator 1.1

Extent to which children and young people in various regions of the State are consulted.

Description

It is a responsibility of the Commissioner to consult with a broad range of children and young people throughout WA each year. The scope and goals for this are set out in the Commissioner for Children and Young People Act 2006 and the Strategic Plan. Consultation will comprise a number of discrete projects, involving the Commissioner (or the staff of the office, or a consultant/contractor employed to act on the Commissioner's behalf) seeking the considered views of children and young people on a range of issues in both metropolitan and regional locations across Western Australia.

Target

1,500 children and young people consulted¹

Number of children and young people consulted in regional and metropolitan areas

Reporting period	2018–19	2019–20	2020–21
Regional	1,631	470	6,673
Metropolitan	2,791	765	11,226
Online ²	-	821	78
Total number of children consulted	4,422 ³	2,056 ³	17,977 ^{3,4}

Notes

- Note 1 The KPI targets were scheduled for review at the end of three years of data in July 2020. Due to the impact of the COVID-19 pandemic, the planned review of KPI targets have been deferred until late 2021. Corporate Executive has agreed to consult with the Department of Treasury and the Office of the Attorney General in the review process. Any changes will reflect the three-year trial of the existing KPI targets, the inclusion of online platforms and large-scale research projects.
- Note 2 In 2019–20, the COVID-19-pandemic restrictions (March June) impacted the traditional modes of consulting with young people face-to-face. The Commissioner's online platforms were enhanced as a means of engaging with children and young people and hearing about their experiences during the COVID-19 pandemic. This proved to be an effective way of consulting children and young people. The online number represents children and young people from metropolitan and regional areas; identification of regional participants was not possible across all the online platforms, therefore the volume of responses has been collated together.
- Note 3 The number of children and young people consulted in each financial year greatly exceeded the target due to the Speaking Out Surveys 2019 and 2021, which are large-scale research projects. It is not intended to repeat this project until 2024.
- Note 4 An additional 305 children and young people from outside of WA were involved in a national project by the Commissioner for the National Office of Child Safety (NOCS). The NOCS consultation included 305 young people from Queensland, Northern Territory and Victoria.

Key Effectiveness Indicator 1.2

Extent to which issues impacting upon children and young people are researched, advocated and promoted.

Description

The Commissioner's role includes analysis and interpretation of information collected through consultation and research processes to identify issues and trends affecting children and young people. The Commissioner is responsible for making representations that explore the impact of these issues and advocate for and promote the views of children and young people and what is in the best interests of their wellbeing.

Target

200 representations

Number of representations¹

Type of representation	Number of representations		
Reporting period	2018–19	2019–20	2020–21
Submissions	31	39	18
Publications	19	30	35
Evidence before Parliamentary Committee	3	5	0
Speeches and presentations	51	31	41
Media articles	27	35	32
Forums and seminars ¹	13	4	1
Strategic advocacy meetings ²	75	117	228
CCYP support for research proposals	6	6	4
Community consultations ¹	0	3	9
TOTAL	225	270	368

Notes

- Note 1 The COVID-19 pandemic restrictions (March June 2020) impacted some traditional modes of representations. The number of forums, seminars and community consultations were significantly lower than previous years.
- Note 2 There was a notable increase in strategic advocacy meetings due to more requests being received. These meetings could continue to occur in virtual/online meeting formats during the COVID-19 pandemic restrictions.

Key Efficiency Indicators

Consultation, research and the promotion of the wellbeing of children and young people are services provided by the Commissioner for Children and Young People and the scope and goals for these are prescribed in the *Commissioner for Children and Young People Act 2006*. The key efficiency indicators measure the level of resources used to deliver the services.

Key Efficiency Indicators in this reporting period

Key Efficiency Indicators	Target 2018–19	Actual 2018–19	Target 2019–20	Actual 2019–20	Target 2020–21	Actual 2020–21
2.1 Unit cost per child	\$610	\$212	\$756	\$481	\$720	\$87¹
2.2 Unit cost per representation	\$12,987	\$9,547	\$10,298	\$7,164	\$10,577	\$4,8982

Notes

- Note 1 The unit cost per child was less than the 2020–21 target due to the actual number of children consulted being greater than the target.
- Note 2 The unit cost per representation was less than the 2020–21 target due to the actual number of representations being greater than the target.

Good governance

Integrity Strategy for WA Public Authorities 2020–2023

To meet the Public Sector Commission's requirement to implement the Integrity Strategy for WA Public Authorities 2020–2023, Corporate Executive and managers reflected on the office's policies, procedures and processes. The status of the Commissioner's approach to integrity is assessed using the Integrity Snapshot Tool provided by the Public Sector Commission. Integrity is one of the Commissioner's eight values which are Respect, Honesty, Inclusivity, Creativity, Positivity, Determination, Independence, and Integrity.

Integrity and conduct is a standing item on all corporate executive, manager and staff meeting agendas.

In May 2021, the Commissioner completed the self-assessment checklist, Integrity in financial management, as supplied by the Public Sector Commission, which was presented to the Internal Audit Committee.

Internal Audit Committee

The Commissioner has an Internal Audit Committee as another means of responding to the Public Sector Commission's key actions for improving areas to promote integrity and help prevent misconduct and corruption. Jeremy Hubble, General Manager Corporate Services at Lotterywest has continued as the independent Chair of the Commissioner's Internal Audit Committee. The Strategic Internal Audit Plan 2021–2024 was revised in 2021, setting out a range of internal audits for the next four years.

Risk management

The management of risk and associated risk mitigation strategies continued to be a focus in 2020–21. A formal review of any identified corporate risks (e.g. human resources, integrity and conduct, ICT governance including cyber security, child safety) is incorporated into the monthly Corporate Executive meeting agenda and in all templates for project management. The Corporate Risk Register is reviewed by Corporate Executive as a standing item on the agenda each quarter.

Financial management

A monthly financial management report is provided for endorsement at all Corporate Executive meetings. The Financial Management Manual is constantly reviewed and updated by the Commissioner's Chief Finance Officer to ensure currency with legislative and policy changes.

Policies and procedures

The Commissioner's policies and procedures are reviewed, updated regularly and new policies are added to the Corporate Governance Framework once endorsed by Corporate Executive.

Ministerial directives

Except under Section 26 of the *Commissioner for Children and Young People Act 2006*, the Commissioner is not subject to direction by a Minister or any other person in the performance of his functions.

There were no directions under Section 26 of the Act in 2020-21.

Other financial disclosures

Board and Committee Remuneration

The Commissioner does not have any State Boards or Committees as defined in the Premier's Circular 2010/02 – State Government Boards and Committees.

Employment and Industrial Relations

At 30 June 2021, the Commissioner for Children and Young People employed equivalent to 17 full-time employees (FTE), which was a small increase from the previous year. One permanent officer was on leave without pay following maternity leave.

Throughout the year, the Commissioner welcomed several young people on work placements from South Metropolitan TAFE, Notre Dame University and the McCusker Foundation, as well as a participant in the Public Sector Commission's Aboriginal Traineeship Program.

In March 2021, the average tenure for the Commissioner's staff was 4.1 years, compared to 9.0 years for WA public sector entities. The proportion of staff working at the Commissioner's office for less than five years was 57.1 per cent, compared to 46.7 per cent WA public sector wide.

Females comprised 85 per cent of the Commissioner's workforce compared to 72.7 per cent within the WA public sector entities.

The Commissioner's office does not have any employees working in regional areas.

Staff development

Staff training and development continues to be a high priority for the Commissioner. All staff participate in Performance Appraisal and Development sessions with their line manager at the beginning of the year. The Performance Appraisal and Development sessions provide a framework for planning, developing, reviewing and appraising the work of individual staff members with reference to the Commissioner's strategic directions and annual business/ operational plan. The public sector's Capability Frameworks, Capability profile: levels 1–6 and the Leadership Capability profiles (level 7 to class 4) are also used as part of the appraisal process.

Monies spent for professional development for the Commissioner's staff was approximately \$8,270 for the 2020–21 financial year, which was less than the previous year due to the COVID-19 pandemic.

Other financial disclosures

All Corporate Executive and managers attended a Contract Management Essentials course as professional development. As part of the Commissioner's focus on cultural awareness, all staff were offered cultural and religious information sheets and took part in a tour of Yagan Square to learn about the history of the Whadjuk land and Noongar Aboriginal culture and a presentation on the Ngulluk Koolunga Ngulluk Koort program.

A St Johns defibrillator training course was offered to staff as part of the Commissioner's emphasis on workplace health and safety.

Worker's compensation

There were no worker's compensation claims in 2010–21, and no work-related injuries. The Commissioner's office complies with the *Workers Compensation and Injury Management Act 1981* and Public Sector Commissioner's Circular 2012/05 and would ensure that, should there be any work-related injuries, they would be managed and reported in accordance with these requirements.

The Hazard Identification Checklist and quarterly inspections have continued during 2020–21 with the latest inspection being held in April 2021. The results of these inspections are tabled at Corporate Executive meetings and any findings or issues addressed.

Governance disclosures

The Commissioner has no governance disclosures to make.

Contracts with Senior Officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Commissioner for Children and Young People other than normal contracts of employment of service.

Other legal requirements

Advertising

Section 175ZE of the *Electoral Act 1907* requires public agencies to report details of expenditure to organisations providing services in relation to advertising, market research, polling, direct mail and media advertising. The agency has not incurred expenditure of this nature.

Disability Access and Inclusion Plan

The Commissioner's Disability Access and Inclusion Plan 2021–2025 has been developed to demonstrate best practice and ensure children and young people with disability have equal opportunity to engage with the programs, services and facilities of the Commissioner's office. It forms part of the Commissioner's standard induction information, performance appraisals for all staff, and is available in the records management system of the office and on the website.

Other legal requirements

Compliance with Public Sector Standards and ethical codes

The Commissioner has a strong commitment to promoting integrity in official conduct and is committed to achieving high standards of monitoring and ensuring compliance with the Public Sector Standards, the Western Australian Public Sector Code of Ethics and the office's Code of Conduct. The Corporate Executive, which includes the Commissioner, leads and promotes these standards within the office.

The office has policies, procedures and processes that support the application of:

- the WA Public Sector Code of Ethics
- the WA Public Sector Standards in Human Resources Management
- the Commissioner's Code of Conduct and Management of Conflict of Interest Policy
- a family-friendly workplace.

During 2020–21, the Commissioner held regular staff meetings where any matters relevant to Public Sector Standards could be raised and discussed.

Compliance with Public Sector Standards

The Commissioner has established procedures to ensure compliance with s31(1) of the *Public Sector Management Act 1994*.

No Breach of Standard Claims were lodged in the current reporting period.

Compliance with the Western Australia Public Sector Code of Ethics

There has been no evidence of non-compliance with the Public Sector Code of Ethics.

Compliance with the Commissioner for Children and Young People Code of Conduct

There has been no evidence of non-compliance with the Commissioner's Code of Conduct. There were no public interest disclosures about the activities of the Commissioner's office.

Recordkeeping Plan

The Recordkeeping Plan for the Commissioner's office was approved by the State Records Commission in August 2019. Recordkeeping forms part of the induction process for new staff members and staff are regularly updated and reminded about their recordkeeping responsibilities by email.

WA Multicultural Policy Framework

The Commissioner supports an inclusive and harmonious society where everyone, especially children and young people, have a strong sense of belonging, where they can participate and contribute fully in all aspects of life, and can achieve their goals.

The Commissioner has a legislative requirement to give priority to, and have a special regard for, the interests and needs of Aboriginal and Torres Strait Islander children and young people and children and young people who are vulnerable or disadvantaged for any reason.

The Commissioner and his staff are committed to ensuring that all WA children and young people, including those from culturally and linguistically diverse (CaLD) backgrounds, have the opportunity to participate equitably in every aspect of civic, social and economic environments.

The WA Multicultural Policy Framework has three policy priority areas that agencies are required to report on annually: Harmonious and inclusive communities; Culturally responsive policies, programs and services; and Economic, social, cultural, civic and political participation. The work of the Commissioner is aligned with these priority areas.

In 2020–21, the following activities were undertaken to support harmonious and inclusive communities:

- The Commissioner's office has an ongoing commitment to ensure that the image library contains photographs of WA children and young people from Aboriginal and Torres Strait Islander and CaLD backgrounds. Throughout the year, these images were used in the Commissioner's publications, presentations and website. Similarly, the Commissioner ensured diversity was represented in all videos created by the office (e.g. Children's Week, living environment, National Office for Child Safety resources).
- CaLD children and young people are a priority area in the Commissioner's *Strategic Directions 2021–2026*, which is distributed to stakeholders in hard copy and available online.
- Regular celebrations of multicultural events such as Harmony Week took place within the office.
- All job advertisements indicated that the office recognises, values and embraces the
 diversity of the WA community, including the differences in culture, ethnicity, religious beliefs,
 sexuality, gender identity, age, abilities and life experiences, and that the organisation is
 committed to providing an inclusive and respectful workplace for all staff. Job advertisements
 encouraged applicants from a diverse range of backgrounds to apply for all vacancies and
 were listed on the Aboriginal services jobs board as well as the JobsWA website.
- The relocation of the Commissioner's office to Albert Facey House provided an opportunity for refurbishment. New photographs of children and young people from different cultural backgrounds, metropolitan and regional areas are displayed around the office and on pull up banners.

The following activities were undertaken to support culturally responsive policies, programs and services:

• 18.1% or 2,463 children and young people (aged 8 to 18) who speak a language other than English at home provided their views on their health and wellbeing through the Speaking Out Survey 2021. The survey was conducted across 94 schools with a total of 16,532 children and young people consulted.

- Approximately 9.0% or 1,300 children and young people (aged 8 to 18) who participated in the Speaking Out Survey 2021 were born outside of Australia in a non-English speaking country.
- To improve the accessibility of information relating to the Speaking Out Survey 2021 for CaLD parents, parent and carer information sheets were translated into Mandarin, Arabic, Vietnamese, Filipino, Indonesian, Afrikaans, Dari (Fari), Thai, Hindi and Hazara languages.
- The Commissioner worked collaboratively with the Wyndham Youth Aboriginal Corporation to develop and deliver a culturally inclusive training program focused on Aboriginal community research. A similar program was conducted with young people from Roebourne.

The following activities were undertaken to support economic, social, cultural, civic and political participation:

 Almost all of the office stationery was ordered from a Supply Nation certified majority owned and operated indigenous business.

Substantive equality

Substantive equality aims to achieve equitable outcomes for all Western Australians, as far as possible. The Commissioner represents and advocates on behalf of children and young people under the age of 18 years in WA. The Commissioner is required to have special regard for the needs of Aboriginal and Torres Strait Islander children and young people and other vulnerable children and young people, and the work of the office wholeheartedly supports substantive equality for these citizens.



"My design shows where I come from. The six stars represent the 60 000+ years of indigenous culture. These words mean... this was and will be Yamaji Barna."

Geraldton student, My Place in WA artwork consultation

Reconciliation Action Plan

All work undertaken by the Commissioner is underpinned by the legislative requirement to have special regard for Aboriginal and Torres Strait Islander children and young people, which ensures that the principles identified within the Reconciliation Action Plan (RAP) are integrated into all office procedures and practices. These include:

- Acknowledgement of Country in all speeches.
- A video featuring WA Aboriginal children and young people speaking about the importance of Country and culture is played at all events hosted by the Commissioner and in the Commissioner's presentations where possible.
- In planning regional visits, the Commissioner respects cultural authority and requests permission from Elders to visit communities and engage with their young people.
- All submissions to the Corporate Executive are reviewed to consider and identify any implications for Aboriginal and Torres Strait Islander children and young people.
- Any consultations conducted by or on behalf of the Commissioner for Children and Young People must include young Aboriginal people or their representatives where appropriate.
- All staff participate in Aboriginal cultural awareness workshops.

Occupational safety, health and injury management

Active and continuous improvement in safety management practices at the Commissioner's office demonstrates the Commissioner and staff's dedication to this aspect of office life. This has been particularly important during the COVID-19 pandemic when some staff worked off-site.

Occupational safety and health is a standing item on the monthly Corporate Executive meeting agenda and on the monthly staff meeting agenda. This enables any staff to raise a concern if required. The Commissioner has a dedicated occupational safety and health staff representative who conducts Workplace Safety Hazard Inspections every three months, which are tabled at Corporate Executive meetings for notation.

All workstations have been provided with a sit-stand desk attachment.

There have been no critical incidents to report for the 2020–21 year.

Occupational safety and health data in this reporting period

Measure	2018–19	2019–20	2020–21	Targets
Number of fatalities	0	0	0	0
Lost time injury/disease (LTI/D) incidence rate	0	0	0	Continued incident rate to be 0 or less than 10%
Lost time injury severity rate	0	0	0	Continued severity rate to be 0 or less than 10%
Percentage of injured workers returned to work within 13 weeks and (ii) 26 weeks	0	0	0	Greater than or equal to 90%
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	100%	100%	100%	100%

National Principles for Child Safe Organisations and Child Friendly Complaints Mechanisms

In February 2019, the Council of Australian Governments, including the Premier of WA, endorsed the National Principles for Child Safe Organisations for adoption and application throughout all relevant sectors and organisations in child-related work.

The Commissioner comprehensively reviewed and evaluated the child safe strategies across his office and in the team's work with children and young people in 2016 and 2019, and has in place strategies for continuous improvement as per National Principle Nine, including feedback from children and young people, parents and stakeholders involved with the team.

The Commissioner has comprehensive child safe strategies in place, including a structured approach to risk management to clearly identify, analyse, evaluate and implement mechanisms to eliminate or mitigate identified risks to the safety and wellbeing of children and young people in all work, consultations, advisory committees and in the community.

National Principle Six details the implementation of child friendly complaints process. The Commissioner has readily accessible mechanisms for children and young people and their families/advocates to provide feedback and to make complaints that meet the expectations of this principle.

In 2020–21, feedback from children and young people was proactively sought in every consultation activity and in the Speaking Out Survey. No complaints were made by children and young people or adults about the Commissioners projects, activities or office.



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