

# Annual Report **2014-15**







# **Reading the Annual Report**

This Annual Report can be accessed in several different formats.

#### Online

This Annual Report is available as a PDF download from www.ccyp.wa.gov.au as a full report or in its individual sections:

- From the Commissioner (Executive summary)
- 2014-15 snapshot
- About us overview of the Commissioner for Children and Young People
- Report on performance
- · Significant issues impacting the agency
- Disclosures and legal compliance, including financial statements.

Hyperlinks are included throughout the report and are <u>highlighted in</u> blue and underlined.

#### Hard copy

Printed copies of the report can be viewed at the:

Commissioner for Children and Young People Ground floor, 1 Alvan Street SUBIACO WA

State Library of Western Australia Alexander Library Building Perth Cultural Centre NORTHBRIDGE WA

#### Alternative formats

On request, large print or copies of this Annual Report in an alternative format can be obtained from the Commissioner for Children and Young People. Additionally, the 2014–15 Annual Report is available from the resources section of the Commissioner's website.

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# **Letter to Parliament**

Hon. Barry House MLC President, Legislative Council

Hon. Michael Sutherland MLA Speaker, Legislative Assembly

Annual Report of the Commissioner for Children and Young People 2014–15

In accordance with section 61 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 2015.

This 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.* 

Jenni Perkins Acting Commissioner for Children and Young People Western Australia

26 August 2015

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### From the Commissioner

### **Executive summary**

I am pleased to present this 2014–15 Annual Report, the eighth annual report of the Commissioner for Children and Young People.

One of the key functions of the Commissioner for Children and Young People is to give Western Australia's children and young people a voice in decision making and to ensure this voice is heard.

The best available research and the views of children and young people underpin all of the work undertaken by the office and in the last year, a record number of children and young people have been consulted on a range of issues.

More than 1,200 Aboriginal and Torres Strait Islander children and young people participated in a landmark consultation in the last year. This consultation was extensive, with children and young people from 70 different towns and communities having a say via fun activities such as art, music and sport and an online survey.

A report on the findings of this consultation, *"Listen To Us": Using the views of WA Aboriginal and Torres Strait Islander children and young people to improve policy and service delivery*, was tabled in the WA Parliament on National Aboriginal and Torres Strait Islander Children's Day in August 2015.

This report provides a strong and compelling voice for making practical changes to the way agencies support Aboriginal children and young people's healthy development and wellbeing.

In the coming year, I will continue work in this area to ensure that organisations working with Aboriginal children and young people are aware of the findings from this consultation and are able to use the resources we have developed to improve policy and program delivery. One of the basic premises of our society is that children and young people have the right to be safe and to be protected from abuse and exploitation. This not only takes a caring community but also requires organisations to have good processes and policies to ensure there is a clear understanding of the issues that impact on children's safety and a commitment to maintaining the highest standards of care.

Over the last year the office has continued work on child-safe practices for organisations in WA. We spoke to a range of children and young people aged four to 18 years from different cultural backgrounds and life circumstances, such as those with disability or chronic illness, who have experience of out-of-home care, and from regional areas.

As with previous consultations, the results of these discussions are incredibly insightful and provide an opportunity for organisations to respond directly to the views of children and young people and improve their safety in practical ways. In June 2015 my office released a report on the consultation, which is a timely resource to assist agencies in identifying and managing any risks that affect the safety and wellbeing of children and young people, including physical and sexual abuse, bullying and accidental injury.

Face to Face, available on <u>ccyp.wa.gov.au</u>, provides an annual report specifically for children and young people that outlines how their views have influenced the Commissioner's work over the last 12 months.

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# From the Commissioner

Consultation projects such as the two mentioned are backed with the best available research. In August 2014 I tabled in Parliament the second edition of the Wellbeing Monitoring Framework, which is made up of two reports, *The State of Western Australia's Children and Young People - Edition Two* and *Building Blocks – Best practice programs that improve the wellbeing of children and young people.* 

These reports provide a picture of how children and young people are faring according to 40 key measures of children and young people's wellbeing as well as listing and describing best practice and promising programs from WA and other states and territories. The resources can be used by agencies to determine areas where children and young people's wellbeing is of concern and where resources should be allocated.

Following the release of the Framework, 10 policy briefs have been released containing data and evidence on specific areas relating to children and young people's wellbeing – including obesity, maternal and infant health, youth justice and homelessness.

Over the past few months I have visited a number of Curriculum and Re-engagement in Education schools throughout the metropolitan area to gain a better understanding of the issues around engagement in education and where we need to better support young people to continue their education.

It is important we continue to support a flexible approach to education so that all young people have the opportunity to continue their education, overcome the challenges they face and build towards a positive future. A literature review has recently been completed and this will influence further work in the coming year as I consult with children and young people on this important issue.

Another area of focus for the year ahead is to consult with young people from culturally and linguistically diverse (CALD) backgrounds.

This consultation will focus on gathering the views of vulnerable young people from non-English speaking backgrounds, such as refugees or recent migrants, about the opportunities and challenges in their lives and their access to support. I have appointed a group of CALD young people who will run peer-led consultations on my behalf in late 2015.

These projects will add to the collective voice of Western Australia's children and young people.

As well as the children and young people who contributed their views to my office in the past 12 months, I would like to sincerely thank the community organisations and individuals who worked with my office to provide children and young people a voice on matters that are important to their wellbeing, and the future prosperity of our state.



Jenni Perkins Acting Commissioner for Children and Young People Western Australia.

# 2014-15 Snapshot

### Total cost of services was \$3.114 million.

Employed 15.8 staff (full time equivalent).

Consulted or met with more than 2,900 children and young people throughout Perth and regional WA.

- Made 89 representations, including 27 submissions on issues such as youth justice, children in out-of-home care, disability and mental health.
- Established two new Advisory Committees with young people from Wyndham District High School and the Perth-based School of Special Education Needs: Sensory.
- Tabled in the WA Parliament Edition Two of the two reports that comprise the Wellbeing Monitoring Framework.
- Undertook a major consultation with more than 1,200 Aboriginal and Torres Strait Island children and young people across WA.
- Consulted 365 children and young people on their views of what makes an organisation child-safe, and published a report outlining their views.
- Conducted 13 seminars and forums on issues such as participation guidelines and the Wellbeing Monitoring Framework.
- Produced 19 publications, including 13 policy briefs on issues such as adolescent health, Aboriginal children and young people's education and obesity.
- There were 16,845 visitors to the Commissioner's website in 2014–15, with the top five downloaded documents being the *Report of the Inquiry into the mental health and wellbeing of children and young people in Western Australia, Building Blocks Edition Two, Issue Paper Sexualisation of Children, Building Blocks Edition One and Policy Brief People speak out about culture and identity.*

- Western Australia has more than **585,000** children and young people.
- There are about 36,000 Aboriginal children and young people under 18 years living in WA, representing 41.5 per cent of the total Aboriginal population.
- Around **150,000**, or 27 per cent, of children and young people in WA live in regional and remote areas.
- There has been a **31.7 per cent** increase in children aged 0 to 8 years living in WA since 2003.
- There were **35,595** births registered in WA during 2014.
- Almost one in five (18.4%) children and young people in WA were born in a country other than Australia, with the most common countries of birth being the United Kingdom (3.4%), New Zealand (1.7%), South Africa (1.3%) and India (0.5%).

### In this section:

Our hope for the future

Our goal

**Our values** 

Our guiding principles

What we do

**Our approach** 

Who is the Commissioner?

Who does the Commissioner report to?

The Commissioner's Corporate Executive

**Corporate structure** 

Ambassadors for Children and Young People

#### Our hope for the future

All children and young people are heard, are healthy and safe, reach their potential and are welcomed as valued members of the community.

#### Our goal

To improve the wellbeing of Western Australia's children and young people by working collaboratively with them, their families, the community and government.

#### Our values

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We strive to be respectful, honest, inclusive, creative, positive, determined and independent.

#### Our guiding principles

As outlined in the Commissioner for Children and Young People Act 2006:

- 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.

#### What we do

All of 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 and encourages government and non-government agencies to include children and young people in decision making
- 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
- initiates and conduct 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
- promote 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 to, 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 she may respond to issues that identify possible systemic matters which negatively affect the wellbeing of children and young people more broadly.

- \* Schedule 1 clause 3 of the Act, which relates to Working with Children Checks, was not proclaimed as at 30 June 2015.
- \* Section 64 of the Act requires the Minister to review the operation and effectiveness of the Act as soon as practicable after five years of operation. A review was conducted by the Public Sector Commission in early 2013 and the Attorney General tabled the final report of the review of the *Commissioner for Children and Young People Act 2006* in Parliament on 20 August 2014.

#### 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.

#### Who is the Commissioner?

Jenni Perkins was appointed Acting Commissioner for Children and Young People on 10 December 2013.

Ms Perkins has over 25 years of experience in social policy and community development across the not-for-profit sector and local and state government. With a degree in social work and a Masters in Public Policy, Jenni held senior executive positions with the Disability Services Commission before becoming Director General of the Department for Communities in 2010.

As Director General, her portfolio included youth, community services, seniors and women's interests and involved overseeing the state-wide delivery of parenting information and support services, regulating child care, and providing funding to the not-for-profit sector.

#### Who does the Commissioner report to?

The Commissioner is directly responsible to the Parliament of Western Australia. The Parliament established 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 her functions under the Act.

The Commissioner met with the Committee three times in 2014–15. The Committee was chaired by Ms Lisa Baker MLA.

More information about the Committee is available from the <u>Parliament</u> of Western Australia website.



More than 2,900 children and young people met or consulted with the Commissioner in the last year, sharing their views on a wide range of topics.

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#### The Commissioner's Corporate Executive

#### Caron Irwin Executive Director (To February 2015)

Caron Irwin worked with the Commissioner for Children and Young People since 2009. Caron has a degree in social work and started her career working in community-based youth services. For the last 24 years Caron has held senior policy and management positions in state government agencies with a focus and interest in children and young people, this includes nine years working for the Department of Culture and the Arts and four years as a member of the Corporate Executive at the Western Australian Museum.

Caron undertook a secondment to the Department of Corrective Services from 1 February 2015.

#### **Trish Heath**

#### Acting Manager Policy and Research (from February 2015)

Trish Heath has worked with the Commissioner's office since February 2009 as a Principal Policy Officer. Trish initially trained as a youth worker and prior to commencing with the Commissioner, had an extensive work history in the alcohol and drug sector in training, policy and service management roles in both government and non-government agencies.

#### Philippa Gardener Manager Business

Philippa Gardener has worked with the Commissioner for Children and Young People since 2008. Philippa holds a Masters in Business Administration and has considerable experience and interest in corporate governance and process improvement. Philippa has worked in a number of state government agencies, including 13 years with the Department of Housing, seven years with the Department of the Attorney General, three years with the Water Corporation and 12 months with the Office of the Public Sector Standards Commissioner.

#### Darren Gillespie Manager Communication

Darren Gillespie has worked with the Commissioner for Children and Young People since 2008. Darren has degrees in education and marketing and has 15 years of experience in corporate communication and public relations, for both the private and government sectors. This includes roles with the (then) departments of Conservation and Land Management, Justice (Court Services) and Corrective Services.



From left to right: Trish Heath, Jenni Perkins, Philippa Gardener and Darren Gillespie.

#### Corporate structure

The office of the Commissioner for Children and Young People is divided into three main functions: policy and research, communication and participation, and corporate support.



#### Ambassadors for Children and Young People

The Commissioner for Children and Young People has 13 Ambassadors for Children and Young People. The Ambassador initiative recognises eminent people living in Western Australia who have a significant role in the community and 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. Western Australia's Ambassadors for Children and Young People are:

- Winthrop Professor Donna Cross
- Mrs Annie Fogarty AM
- Professor Colleen Hayward AM
- Mrs Tonya McCusker
- Ms June Oscar AO
- Professor Trevor Parry AM
- His Honour Judge Denis Reynolds

- Hon. Barbara Scott
- Professor Fiona Stanley AC
- Associate Professor Ted Wilkes AO
- Mr David Wirrpanda
- Mr Russell Woolf
- Winthrop Professor Stephen Zubrick



Ambassador June Oscar AO and Emily Carter met with the Acting Commissioner Jenni Perkins to discuss local issues during the Commissioner's visit to the West Kimberley in late 2014, one of the many ways in which the Ambassadors are involved in the Commissioner's activities.

### In this section:

**Performance Management Framework** 

Promoting children and young people's participation

- Major achievements in 2014-15

Influencing — policy, services, attitudes and outcomes

- Major achievements in 2014-15

Good governance and capacity

- Major achievements in 2014-15

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The Commissioner for Children and Young People supports children to have a voice, Millennium Kids was one of the many groups of children the Acting Commissioner met with in the last year.

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#### Desired outcome for the Commissioner for Children and Young People

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

### issues young

#### which issues impacting upon children and young people are identified through consultation and research.

**Key Effectiveness** 

The extent to which

people in various

are consulted.

• The extent to

children and young

regions of the state

Indicators

#### Service undertaken by the Commissioner for Children and Young People

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

#### Key Cost Efficiency Indicators

- Average cost per consultation exercise with children and young people.
- Average cost of conducting research and consultation.

### **Performance Management Framework**

The Commissioner for Children and Young People's Performance Management Framework is consistent with the state government goal of *Results – Based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.* 

The strategic plan that outlines the work of the Commissioner is informed by the statutory obligations under the *Commissioner for Children and Young People Act 2006*. The activities undertaken by the Commissioner for Children and Young People in 2014–15 are reported in this section according to the Commissioner's Strategic Directions 2015.

Strategic Directions incorporates all key aspects of the agency's strategic and operational planning including vision statements, goals, key themes, outputs and a 12-month business plan, which is updated annually. The three main areas of work are:

- 1. Promoting children and young people's participation
- 2. Influencing policy, services, attitudes and outcomes
- 3. Good governance and capacity.

### Promoting children and young people's participation

#### Objective

The work of the Commissioner is informed by the views of children and young people and the participation of children and young people is encouraged in activities and decision making about issues that affect their lives.

#### **Key Strategies**

- Undertaking consultations in regional, remote and metropolitan Western Australia.
- Establishing Advisory Committees.
- Promoting participation guidelines and resources.
- · Monitoring complaints made by children and young people.
- Reporting back to children and young people on what has happened.
- Promoting positive stories and images about the achievements of children and young people.

# Key Performance Indicator 1.1 – Extent to which children and young people in various regions of the State are consulted

Consultation will comprise a number of discrete projects, involving the Commissioner (or the staff of the office, or a contractor employed to act on the Commissioner's behalf) seeking the considered views of children and young people on a range of issues in various locations across the State of Western Australia.

#### Summary of participation activities

Table 1: Consultations conducted in this reporting period

	2010– 2011	2011– 2012	2012– 2013	2013– 2014	Target 2014– 2015	Actual 2014– 2015
Regional	9	18	8	17	10	25
Metropolitan	16	25	15	26	15	28
Total number of consultations	25	43	23	43	25	53

For more detailed information about Key Performance Indicators, see page 88.

Table 2: Number of children consulted under the age of 18 years in this reporting period

2008–	2009–	2010–	2011–	2012–	2013–	2014–
2009	2010	2011	2012	2013	2014	2015
550	412	960	708	410	1,684	

### Promoting children and young people's participation (continued)

#### Case Study: Aboriginal children and young people speak out

Hip-hop, rap and Kimberley folk music, together with shooting hoops and creating artworks all played a part in the Commissioner's Aboriginal children and young people consultation project.

Recognising the expertise and strong community relationships that many organisations have with Aboriginal children, young people and families across WA, the Commissioner called for expressions of interest to hold consultations on her behalf at a local level, in addition to her state-wide online survey.

To ensure children and young people enjoyed the process of consultation, organisations were encouraged to propose innovative and creative methodologies.

At the culturally significant sites of Two Peoples Bay and the Stirling Ranges in the Great Southern region, 30 children and young people spent time in the outdoors, writing and drawing their thoughts on where they live and their hopes for the future. The artworks created during these sessions are now proudly displayed in the Commissioner's office.

In the remote community of Beagle Bay, local musician and ranger Albert Wiggan attended two workshops with students from Sacred Heart School, listening to their discussions about what they liked about their community and what they needed to succeed in the future. Some children chose to write their answers on paper, some spoke to their teachers and others chose to draw. Their comments were used by Mr Wiggan to compose two pieces of music that he then performed with the students. The inspiring tracks can be heard online through the Commissioner's website. In Midland, the Commissioner attended the local Binar basketball competition where, in between games, young people entered a room dubbed the 'Quizdom' and used handsets to complete a survey that was displayed on a large screen.

These innovative approaches have provided valuable learnings for future consultations with children and young people. Further information about this consultation can be found over the page.



Beagle Bay students adding their voices to the Commissioner's consultation.

### Promoting children and young people's participation (continued)

Case Study: Aboriginal children and young people speak out (continued)

And what's great about where I live, hittin' the beach in the summer

Fishin' off the rocks, catch a feed for the famz, yes tucker And if I was boss of this town I'd change a few things Incorporate our culture in our classes, learn our language for starters

*Lyrics from Geraldton Streetwork consultation rap, written by Aaron 'Lilstatix' Burns and Aboriginal young people from Geraldton* 

If I was the boss of this town
 This is what I'd do
 Get a big youth centre for all the kids
 And grow our own fruit and veggies too

*Lyrics from Beagle Bay consultation, written by Albert Wiggan and Aboriginal children from Beagle Bay* 

My cultures strong through my nan Pass down to her since time began But you got to understand That sometimes I need a hand

Lyrics from 'Keeping It Real', written by Scott ('Optamus') Griffiths and Aboriginal children from the Fremantle area



Students from the Fremantle area working on song lyrics as part of the Aboriginal children and young people consultation.

### Promoting children and young people's participation (continued)

#### Major achievements in 2014–15

# Consultation with Aboriginal and Torres Strait Islander children and young people

Between October 2014 and March 2015 the Commissioner undertook a major consultation with Aboriginal and Torres Strait Islander children and young people. This project involved 1,271 children and young people, the largest single consultation undertaken by the Commissioner to date.

The consultation was focused on hearing from Aboriginal and Torres Strait Islander children and young people on what was important to them, how they see their lives, what they need for their wellbeing and their hopes for the future.

Working with a reference group, the Commissioner appointed 17 community organisations, following an expression of interest process, to run consultations throughout WA on her behalf. An online survey was also developed to further the reach of the consultation and this was supported with a Facebook page.

The children and young people who had a say through this consultation identified many positive aspects about their lives and communities, including a respect for their culture and strong pride in their heritage. Some expressed health and safety concerns for themselves, their families and friends and the need for more cohesive communities.

As a result of the consultation findings, the Commissioner has prepared a report, "Listen To Us": Using the views of WA Aboriginal and Torres Strait Islander children and young people to improve policy and service delivery that was tabled in Parliament after this reporting period. This report contains eight key strategies for WA to respond to the views expressed by Aboriginal children and young people.

Two community reports, *Aboriginal Children and Young People Speak Out* and *This Is Me*, which profiles 12 young Aboriginal people identified through the consultation, have also been produced and were published outside of this reporting period.

Figure 1: Aboriginal and Torres Strait Islander consultation locations

- Both Face-to-Face consultation and online survey site
- Face-to-Face site
- Online survey site

910 participants from regional areas including Kimberley and Goldfields

27 Aboriginal and remote communities

1271 children and young people participated (789 face-to-face and 482 through the online survey)

361 participants from the metro area (28%)

### Promoting children and young people's participation (continued)

Table 3: Consultations with Aboriginal children and young people

Organisation	Number of children and young people	Location of consultations
Centrecare	111	Perth, Laverton, Norseman, Leonora, Kalgoorlie and Gibson
City of Fremantle	25	Fremantle
City of Mandurah	28	Mandurah
Derby Aboriginal Health Service	31	Derby
Edith Cowan University	16	Perth
Geraldton Streetwork Aboriginal Corporation	46	Geraldton
Gnuraren Aboriginal Corporation	51	Busselton
ICEA Foundation	19	Perth, Broome and Kalgoorlie
Kulbardi Aboriginal Centre, Murdoch University	38	Roebourne and Fremantle
Marninwarntikura Fitzroy Women's Resource Centre	19	Fitzroy Crossing and vicinity
Public Health Advocacy Institute of	31	People Pay
Western Australia, Curtin University	51	Beagle Bay
Save The Children Australia	42	Kununurra
Shire of East Pilbara	18	Newman, Marble Bar and Nullagine
Southern Aboriginal Corporation	30	Albany
Swan Alliance Communities for Children	168	Perth
Wanslea Family Services	100	Albany, Mt Barker, Gnowangerup and Tambellup
Yulella Aboriginal Corporation	16	Meekatharra
Online survey (Commissioner's office)	482	Across WA
Total	1,271	

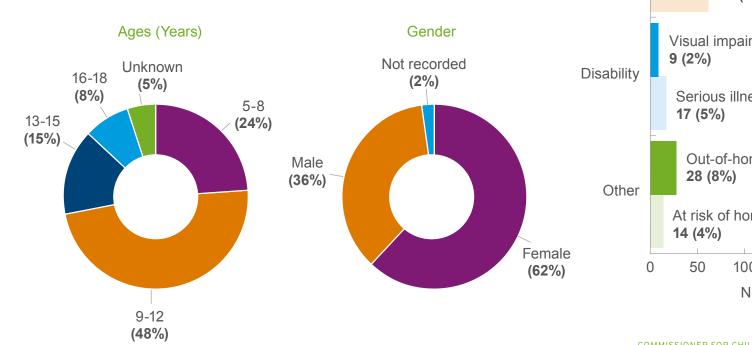
### Promoting children and young people's participation (continued)

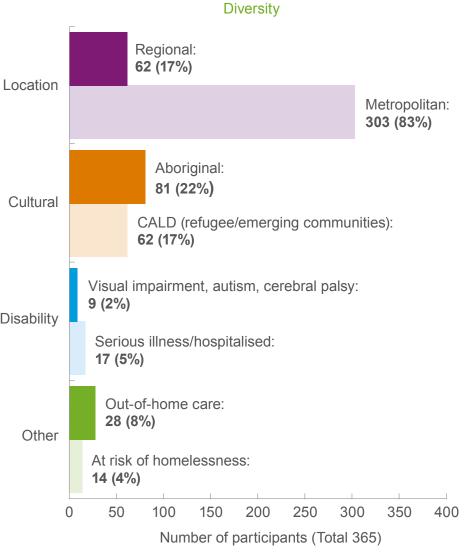
#### Child-safe organisations

As a part of the child-safe organisations project (see <u>page 30</u>) the Commissioner consulted with 365 children and young people on their views of what makes an organisation child-safe. This consultation involved speaking with children and young people aged between four and 18 years from different cultural backgrounds and life circumstances, such as those with disability or chronic illness, those who have experienced out-of-home care and children from regional areas.

The report on this project, *Creating Child-Safe Organisations*, was published in June 2015.

Figure 2: Child-safe organisations consultation participants





### Promoting children and young people's participation (continued)

#### **Advisory Committees**

The Commissioner's Advisory Committees provide children and young people with the opportunity to have their views heard and to speak with the Commissioner and her staff. The information and advice provided by the Advisory Committees helps guide the work of the Commissioner.

In December 2014 the three Advisory Committees appointed for the 2014 calendar year provided their 'Us and Our Community' reports to the Commissioner on issues that are important to them.

- Quinns Baptist College Advisory Committee presented their findings to the Commissioner in the form of a quiz show, recorded on DVD. More than 200 local children from Quinns Baptist College and surrounding schools were surveyed as part of this project, outlining what they liked best about living in their community – beaches, walkways and open spaces as well as sporting facilities and clubs all featured highly.
- Stratton Edge Advisory Committee was a group of young people from the approximate 150 young people aged between 12 and 17 who attended the Stratton Edge Youth Centre, operated by the Rise Network. This group held several workshops to complete an urban art project and produced a short film with stories of local young people, documenting the issues that concern them and their recommendations for change.

• The City of Mandurah Youth Development Services Advisory Committee included young people aged between 12 and 17 who attended a drop-in centre, drama and boxing programs at the Mandurah Youth Centre. The group undertook a survey of their peers on four broad areas – work, personal safety, body image and respect in the community. Many of the responses were concerned about bullying, particularly within a school environment. Other responses included a desire for more public awareness of the good things that young people did in the community, and a stronger focus on supporting young people undertaking these positive activities.

For the 2015 calendar year, the Commissioner has appointed the following two Advisory Committees:

- The School of Special Education Needs: Sensory Advisory Committee is a group of 16 high school students from across the Perth metropolitan area who are deaf, deafblind, blind or vision impaired. This committee is looking at the impact of social media on the health and wellbeing of young people with a sensory loss.
- The Wyndham District High School Student Leadership Team Advisory Committee includes 10 children from across the junior and senior years who are involved in community engagement at their school. The students are considering the issue of mutual respect. This is the first Advisory Committee from the Kimberley region.

### Promoting children and young people's participation (continued)

#### Advisory Committees (continued)

During 2014–15 the Commissioner undertook a review of the advisory committee structure and made recommendations for the future. Since 2010 the Commissioner has appointed 13 Advisory Committees (including the two current year committees) and their feedback was considered as part of this review.

This review found that in general, the advisory committee process had been effective and that the current partnership model, which draws on already-established groups of children and young people, should be continued.

As a result of the review, some changes were made to the way Advisory Committees are supported and managed to improve the level of support they receive and the connectedness with the office of the Commissioner. These changes include allocating a single staff member to each Advisory Committee and providing a small amount of additional funding for a development experience for committee members.



Acting Commissioner Jenni Perkins meets with members of the School of Special Education Needs: Sensory Advisory Committee.



Students from the Wyndham District High School Student Leadership Team Advisory Committee and teacher Miss Elise Nelson with the Acting Commissioner Jenni Perkins and staff member Rene Reddingius.

### Promoting children and young people's participation (continued)

#### **Regional visits**

The Commissioner regularly visits regional and remote WA to provide an opportunity for children and young people living in these areas, their families and those who support their wellbeing, to have their views heard. The information gained during these visits allows the Commissioner to promote better access to services for children and young people and their families living in regional WA.

In 2014–15 the Commissioner undertook regional visits to the East Kimberley (Wyndham and Kununurra), West Kimberley (Broome, Bidyadanga and Fitzroy Crossing), Collie and Bunbury. At each of these locations, the Commissioner spoke with children and young people about local issues and met with government and non-government service providers. Copies of regional visit reports are published on the <u>Commissioner's website</u> and distributed to stakeholders with whom the Commissioner met. Since 2008 the Commissioner has undertaken more than 45 regional consultation visits throughout the state.

In addition to these three regional visits, the Commissioner also undertook short visits to youth facilities or events in Northam, Geraldton, Narrogin and Pinjarra during 2014–15.



### Promoting children and young people's participation (continued)

#### Promote participation guidelines

Section 20(d) of the Act requires the Commissioner to develop and promote guidelines regarding the participation of children and young people to encourage government and non-government organisations to involve children and young people in decisions that affect them.

In 2014–15 the Commissioner continued to promote the *Involving children and young people – Participation Guidelines*. A series of seminars called Focus on Children and Young People was held to promote the Commissioner's three guidelines, with a particular focus on the participation of children and young people. The April seminar was held in Bunbury and attracted 27 attendees, and was the first seminar held in a regional location. Other seminars were held at the Commissioner's office and the WA Museum, and were attended by 112 people collectively. The seminars included guest presentations from the City of Bayswater and the City of Cockburn, the City of Bunbury's Youth Advisory Council Youth Mayor Sean Smith, and senior staff from Save the Children Australia with members of the Youth Leadership Roundtable.

All seminars were evaluated positively. Seventy one per cent of attendees at the Bunbury seminar reported they were satisfied overall and 84 to 100 per cent of attendees at the metropolitan sessions reported they were satisfied overall

 Table 4: Feedback from Focus on Children and Young People attendees – 20 May 2015

Statement	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
The information was provided in a clear and professional manner	40%	60%			
The seminar increased my knowledge of the Commissioner's role	45%	45%	10%		
The seminar increased my knowledge of the Commissioner's guidelines	35%	40%	25%		
The guest presentation was relevant and informative	65%	35%			
Overall, I was satisfied with the seminar	35%	65%			
I intend to use information from the seminar in my work	50%	30%	20%		

### Promoting children and young people's participation (continued)

#### Monitoring complaints made by children and young people

The Commissioner undertakes a bi-annual survey of government agencies to monitor the way in which government agencies deal with complaints and the trends in complaints made by children or young people.

The most recent survey was reported in the 2013–14 Annual Report. The survey is next scheduled to be completed in the second half of 2015.

In addition to the work promoting child-safe organisations, the Commissioner has continued to promote the *Are you listening? Guidelines for making complaints systems accessible and responsive to children and young people*, to help government agencies and other organisations to improve their services and make their systems more child-friendly through the focus on children and young people seminars.

#### Children from culturally and linguistically diverse backgrounds

Almost one in five under 18 year-olds in WA were born overseas, and more than one in 10 speak a language other than English as the main language at home. Many of the wellbeing needs of children and young people from culturally and linguistically diverse (CALD) backgrounds are similar to other WA children and young people but research suggests they also face some unique challenges including language and cultural barriers or traumatic pre-migration experiences.

The Commissioner has initiated a major project to specifically consult with children and young people from CALD backgrounds across WA about the opportunities and challenges in their lives and their access to support. A reference group has been established and a literature review that collates and analyses evidence concerning the wellbeing of CALD children and young people has been used to guide the project.

The consultation will include a peer-led process undertaken by a group of young people from CALD backgrounds aged between 18 and 25 years, run in collaboration with the Youth Affairs Council of WA. The consultation and subsequent reporting on the views of children and young people from CALD backgrounds will take place in late 2015.

### Promoting children and young people's participation (continued)

#### Children's Week 2014

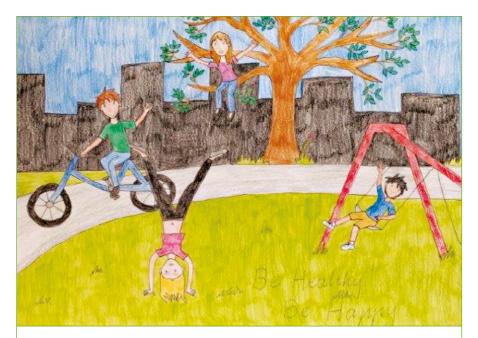
Children's Week is an annual event celebrated in Australia during the fourth week in October. The Commissioner uses this week to highlight issues relating to children and young people and supports other community activities held during this week.

During Children's Week 2014 the Commissioner hosted a forum on child-safe organisation practices with guest speaker, Winthrop Professor and Royal Commissioner Helen Milroy. Professor Milroy outlined the work of the Royal Commission into Institutional Responses to Child Sexual Abuse and spoke about a range of strategies required by organisations to improve their capacity to create a safe environment for children and young people.



Royal Commissioner and Winthrop Professor Helen Milroy speaking at the Children's Week forum.

The Commissioner also provided support to Meerilinga and the various activities organised by them, including attending the Children's Week Awards. The Commissioner's Choice Art Award was won by 12 year-old Ingrid from Riverton with her drawing of children outdoors being active.



This healthy scene by 12 year-old Ingrid won the Commissioner's Choice Art Award.

### Promoting children and young people's participation (continued)

#### Commissioner for Children and Young People Participate Award

The Commissioner has sponsored the Participate Award, part of the WA Youth Awards program, since 2010. The award recognises a young person aged 12 to 17 years who has shown outstanding dedication to make a positive change in their community and who has inspired other young people to get involved.

The recipient of the 2014 Participate Award was 17 year-old former Lockridge Senior High School student Estelle Clarke, who was also named the overall WA Young Person of the Year.

Estelle displayed outstanding leadership and valour in making a positive change to the community, inspiring peers, school community members and a much wider state and national audience to participate in a campaign to reduce homophobia and prejudice of any kind in schools.

The Commissioner commended the achievements and dedication to the community displayed by the three other finalists, Nicholas Hall (15) of Karratha, Katie McAllister (18) of Albany and Florence Baitio (17) of Quinns Rock.



WA Young Person of the Year and Participate Award winner Estelle Clark with the Acting Commissioner Jenni Perkins.

### Promoting children and young people's participation (continued)

#### Good Outcomes Awards

The Good Outcomes Awards, presented by the Mental Health Commission, celebrate individuals, groups, programs, services and partnerships across the government, private and community sectors that have made an outstanding contribution to mental health in Western Australia. The Commissioner sponsored the Dr Mark Rooney Award for improved outcomes in child and youth mental health.

The 2014 winner of this award was the Youth Affairs Council of Western Australia (YACWA) for their work in mental health and suicide prevention. Among other mental health focused projects, YACWA partnered with the Western Australian Suicide Prevention Strategy – One Life – to undertake suicide prevention training for youth workers and coordinated youth-led projects across Perth to identify barriers and solutions to suicide prevention.



Acting Commissioner Jenni Perkins with YACWA chief executive Craig Comrie at the Good Outcomes Awards.

### Influencing - policy, services, attitudes and outcomes

#### Objective

The Commissioner works to influence policy by engaging with government, non-government and private sector organisations to improve policies, laws and services that impact on the wellbeing of children and young people.

#### **Key Strategies**

- · Researching issues affecting children and young people's wellbeing.
- Working collaboratively and cooperatively to improve policies, laws and services for children and young people.
- Research and consultation with a view to making a range of representations on policies, laws, services and programs to improve children and young people's wellbeing.

# Key Performance Indicator 1.2 – Extent to which issues impacting upon children and young people are identified through consultation and research

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 and developing submissions that explore the impact of these issues and make recommendations to address them.

#### Table 5: Number of representations in this reporting period

	2010– 2011	2011– 2012			Target 2014– 2015	
Representations	94	228	143	97	90	89

For more detailed information about Key Performance Indicators, see page 88.

### Influencing – policy, services, attitudes and outcomes (continued)

#### Case Study: Child-safe organisations

The Commissioner's child-safe organisations project promotes and supports the implementation of child-safe principles and practices in organisations in WA.

The project aims to develop resources to assist agencies identify and manage any risks that affect the safety and wellbeing of children and young people, including physical and sexual abuse, bullying and accidental injury.

Like all of the Commissioner's projects, this work is based on a collaborative approach and is informed by the views and opinions of children and young people and the best available knowledge and evidence of what works well.

A reference group of senior stakeholders from relevant government and non-government organisations was established at the earliest stages to help guide and inform this important project.

The project was also informed by the publication Principles for Child Safety in Organisations, released by the Australian Commissioners and Child Guardians group, and related resources developed by agencies within WA and other jurisdictions.

One of the key achievements in 2014–15 was a consultation involving 365 children and young people regarding their views on what makes them feel safe when in contact with organisations.

Importantly, the children and young people consulted included a range of 'at risk' groups including Aboriginal children and young people, those from refugee and culturally and linguistically diverse backgrounds, children and young people in out-of-home care, with disability or serious or chronic health conditions, and those at increased risk of homelessness.

### "Often an adult's word is taken as being more genuine than a minor's."

"Adults to listen and to respect."

"Know who I can talk to if I don't feel safe."

Responses from WA children and young people during child-safe organisations consultations.

The results of this consultation were released in June 2015 in the report *Creating Child-Safe Organisations*. The report was distributed broadly to relevant government and non-government agencies and will be used by the Commissioner as a reference document to ensure that children and young people's views strongly influence the remainder of the project.

Further information about this project can be found on the following page.

### Influencing – policy, services, attitudes and outcomes (continued)

#### Major achievements in 2014–15

#### Child-safe organisations

Recent inquiries into the abuse of children and young people, including the current Royal Commission into Institutional Responses to Child Sexual Abuse, have identified a number of specific concerns about the safety of children and young people while they are in the care of organisations or participating in organised activities outside of the home.

In recent years considerable work has been undertaken to identify key principles and practices that improve the prevention, identification and management of child abuse within organisations, commonly referred to as 'child-safe' principles.

In 2014 the Commissioner commenced a project to promote the principles and practices of child-safe organisations in WA. Working with a reference group of representatives from key government and non-government agencies, the Commissioner considered the existing work being done by organisations to improve child-safe principles and practices.

In July 2014 the Commissioner reported on a survey of agencies working with children and young people to find out what was currently being undertaken in regard to child-safe principles and practices and what they would find of assistance to improve their application within their organisation. Forty agencies from a diverse range of service and operational backgrounds completed the survey. Findings from the survey showed that agencies are undertaking considerable efforts to implement a range of relevant policies and practices but this is largely a fragmented approach focused particularly on reporting obligations where child abuse is disclosed or suspected, and employment screening during recruitment processes.

Strategies to maintain awareness and implementation of policies and processes are of concern to agencies and present an ongoing challenge. Agencies clearly indicated a need for more information and support in implementing comprehensive child-safe policies and procedures. This information, along with the results from the consultation with children and young people, is being used to guide the ongoing work of this project, which will include the development of resources and training for organisations and resources for parents and children and young people in the next reporting period.

### Influencing - policy, services, attitudes and outcomes (continued)

#### Wellbeing Monitoring Framework

The Commissioner has a responsibility under section 19(c) of the Act to promote and monitor the wellbeing of children and young people generally. One of the tools the Commissioner uses to do this is the Wellbeing Monitoring Framework.

The second edition of the Wellbeing Monitoring Framework reports was tabled in Parliament and then published in July 2014. This edition included:

- The State of Western Australia's Children and Young People, which examines a range of measures of wellbeing classified under eight broad domains. The second edition included 40 measures of wellbeing (an increase from 33 in edition one), with updated data and commentary for existing measures.
- *Building Blocks*, which lists and describes best practice and promising practice programs demonstrated to improve the wellbeing of children and young people. The second edition includes 44 best and promising practice programs, to complement the 82 programs and services detailed in edition one.

Both reports are intended to assist government, not-for-profit organisations and the community by providing an evidence base to understand some of the issues affecting the wellbeing of children and young people, and providing examples of successful programs that could guide the implementation of programs and services in an area to address the wellbeing of children and young people.

Three seminars were held in July 2014 to promote the use of the data in the Wellbeing Monitoring Framework reports to support the provision of services to children and young people. A total of 113 people attended the seminars. The seminars included guest presentations from Clontarf Academy, Save the Children Australia and the Communities for Children Centre in Midland. The seminars were evaluated and participants reported a variety of potential uses for the information including, advocacy, as a reference, for program planning and development and in policy work.

The reports are complemented by a series of 10 policy briefs, which summarise data and information relating to particular focus areas of wellbeing.



The two Wellbeing Monitoring Framework publications are available to download at www.ccyp.wa.gov.au

### Influencing - policy, services, attitudes and outcomes (continued)

#### Wellbeing Monitoring Framework policy briefs

The 10 policy briefs released that relate to data from the Wellbeing Monitoring Framework cover the following issues:

- · Family relationships
- Adolescent health
- Aboriginal children and young people's education
- Regional and remote area: the impact on the wellbeing of WA children and young people
- · Maternal and infant health
- Safety and child protection: the impact on the wellbeing of WA children and young people
- Youth justice supporting vulnerable children and young people in WA
- Housing and homelessness: the impact on the wellbeing of WA children and young people
- The health of Aboriginal children and young people in Western Australia
- Obesity and its impacts on the wellbeing of WA children and young people.

These policy briefs have been published and promoted throughout the reporting period to draw attention to these specific issues and examine the data contained in the Wellbeing Monitoring Framework in more detail.

Copies of all of these policy briefs are available to download from the Resources section of the Commissioner's website.

#### Youth health

i.

Good physical and mental health in young people translates to better health, education, lifestyle, family and community outcomes in adulthood.

The Commissioner followed up the youth health consultation project undertaken last year by publishing policy briefs on the health of Aboriginal children and young people in WA and obesity and its impact on the wellbeing of children and young people.

The Commissioner also held a seminar on obesity and its impact on WA children and young people in November, which was attended by 29 people. Evaluation forms were completed by 23 attendees.



The Commissioner's work on youth health has continued in the last year. The consultation in early 2014 found that young people had a holistic view of health, recognising that good health encompassed positive physical, mental, emotional and social aspects.

### Influencing – policy, services, attitudes and outcomes (continued)

Statement	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
The information was provided in a clear and professional manner	30%	70%			
The presentation slides were useful and informative	17%	74%	9%		
The seminar increased my knowledge of the Commissioner's Wellbeing Monitoring Framework and its associated reports	26%	61%	9%	4%	
The seminar provided me with a good understanding of the data related to overweight and obesity in children in WA	26%	65%	4.5%	4.5%	
Overall, I was satisfied with the seminar	22%	74%		4%	
I intend to use information from the seminar in my work	13%	61%	26%		

Table 6: Feedback from 'Obesity and its impact on WA children and young people' seminar

#### Mental health and monitoring the implementation of the recommendations of the Report of the Inquiry into Mental Health and Wellbeing of Children and Young People

The mental health of children and young people remains an area of importance for the Commissioner.

In 2014–15 the Commissioner has continued to monitor the implementation of the recommendations of the Report of the Inquiry into mental health and wellbeing of children and young people.

In 2013–14, the Commissioner determined to undertake a comprehensive review of the recommendations of the Inquiry. A reference group was established to oversee the process and the Review was undertaken during 2014–15.

The Review documents progress to date in improving the mental health and wellbeing of children and young people in WA. A stand-alone report is due to be tabled in Parliament in the 2015–16 reporting period.

The Commissioner also provided comment on the Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015–25.

### Influencing - policy, services, attitudes and outcomes (continued)

#### Youth justice

The vast majority of Western Australian children and young people lead happy and healthy lives and have little or no contact with the justice system. However the very few who come into contact with the criminal justice system must be treated fairly and supported to engage with activities and develop behaviours that reduce the prospect of further criminal behaviour.

The Commissioner advocates for investment in programs and strategies that seek to strengthen families and communities and reduce children and young people's exposure to factors that contribute to offending behaviour. The Commissioner has undertaken a number of representations in this reporting period including:

- a submission to the *Criminal Law (Mentally Impaired Accused)* Act 1996
- a submission to the Inquiry into Aboriginal and Torres Strait Islander experience of law enforcement and justice services
- developing a discussion paper for the Australian Children's Commissioners and Guardians group on the use of restraint and force in Australia's juvenile custodial facilities, and
- providing feedback to the Department of Corrective Services on a draft Youth Justice Framework.

#### Children and young people with disability

The Commissioner's advocacy in the disability area has continued in 2014–2015, with work commencing on a disability position statement and several submissions made to state and federal Inquiries and other consultative processes. These submissions are listed on page 42.

The Commissioner continues to advocate for the importance of supporting children and young people with disability, particularly as the National Disability Insurance Scheme (NDIS) and the state-run NDIS MyWay trials take place across WA.

The Commissioner's focus on children with disability continues through the appointment of The School of Special Education Needs: Sensory as an Advisory Committee, as outlined on page 20.

#### Early childhood

A good start in the early years of children's lives is fundamental to their wellbeing. It is also the cornerstone of productive, healthy and happy adults. In 2014–15 the Commissioner's actions relating to early childhood included:

- releasing a maternal and infant health policy brief in April 2015
- a speech at the launch of the City of Wanneroo Early Childhood Policy and Strategy
- a submission to the Productivity Commission Inquiry into Childcare and Early Childhood Learning
- a letter of support for the Draft National Framework for Child and Family Health Services secondary and tertiary
- giving the opening address to the Maternal, Child and Family Health Nurses Australia Association conference in Perth.

### Influencing - policy, services, attitudes and outcomes (continued)

#### Child protection

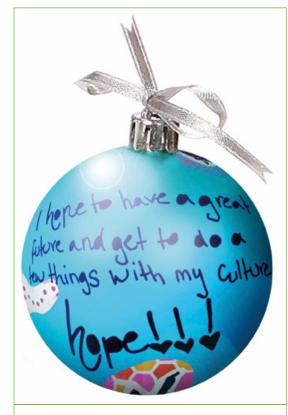
Child protection remains a priority area for the Commissioner, as the numbers of children in care continue to rise and the evidence on the impact of abuse and neglect increasingly demonstrates the lifelong consequences of poorer outcomes across a range of indicators.

The Commissioner continues to monitor trends in child protection legislation, policy and practice. Key areas for advocacy work in this period have included work on:

- support for grandparents who are primary carers for their grandchildren
- the needs of children and young people in out-of-home care, including the prevention of abuse while in care
- the intersection of the Family Law and Child Protection system
- · the need for increased support to young people exiting care, and
- the role of professional foster care arrangements.

#### Aboriginal children and young people

The Australian Bureau of Statistics estimates that 36,000, or 6.7 per cent, of children and young people in WA are Aboriginal. More than 40 per cent of the total population of Aboriginal people in WA are aged under 18 years. While there has been recent improvement in some areas, such as NAPLAN reading results and immunisation rates, Aboriginal children and young people continue to be significantly disadvantaged in several areas of wellbeing.



A comment from one young person in the Aboriginal and Torres Strait Islander consultation was used as part of the Commissioner's Christmas message.

# Influencing – policy, services, attitudes and outcomes (continued)

### Aboriginal children and young people (continued)

The Commissioner has undertaken a major consultation with 1,271 Aboriginal children and young people in 2014–15, which is detailed on page 17.

Advocating for strategies to improve the wellbeing of Aboriginal children and young people remains an ongoing priority for the Commissioner. In addition to the work already detailed in regard to youth justice, the Commissioner has published policy briefs specifically relating to the education and health outcomes for Aboriginal children and young people, areas where they experience significantly poorer outcomes in comparison to non-Aboriginal children and young people.

Importantly the Commissioner has also wanted to highlight the many Aboriginal children and young people who are doing well and who play important roles in their families, and contribute positively to the community.

The Commissioner attended the launch of the Community Art Network's Noongar Pop Culture 2 project in Narrogin, and supported Reconciliation Week through the Street Banner Project coordinated by the Department of Aboriginal Affairs, which aims to raise awareness about reconciliation and reflect on Australia's shared histories, contributions and achievements. The Commissioner's banners were displayed in the Hay Street and Murray Street malls in the city.

As part of other projects and initiatives, the Commissioner also visited positive programs supporting Aboriginal children and young people such as Djidi Djidi Aboriginal School in Bunbury, Binar Basketball in Midland, Northam Clontarf Academy and the Wyndham Early Learning Activity Centre, among others.



Some of the colourful artwork created as part of the consultation with Aboriginal and Torres Strait Islander children and young people now hanging in the Commissioner's office.



Reconciliation Week banners flying in central Perth.

# Influencing - policy, services, attitudes and outcomes (continued)

#### Vulnerable children and young people

The Commissioner made a number of representations regarding particular areas where children and young people are at increased risk of harm or more vulnerable to poorer outcomes across a range of indicators. This work has included:

- raising awareness about the impact of homelessness on children including releasing a literature review on children who are homeless with their family
- highlighting the particular needs of children and young people in regional and remote areas for improved access to services and supports.

The Commissioner also contributed to a series of new video resources for justice professionals on the subject of Fetal Alcohol Spectrum Disorder (FASD), coordinated by the Telethon Kids Institute with funding from the Department of the Attorney General.

The project aims to deliver improved outcomes for children and young people with FASD who become involved with the criminal justice system, by ensuring their complex needs and circumstances are considered and they receive appropriate support and rehabilitation services. The resources were launched by the Chief Justice, His Honour Wayne Martin AC, in April 2015.

#### Disengagement from mainstream education

To gain an increased understanding of the issues that contribute to children and young people disengaging from mainstream schooling and the programs and services in place to support them, the Commissioner undertook a series of visits to Curriculum and Re-engagement in Education (CARE) schools and other alternative education programs. These visits included:

- · Corridors College, Midland
- COMET program, Clarkson
- ALTA-1 College, Joondalup
- Avon Youth Community and Family Services, Northam.

In addition, the Commissioner engaged the Telethon Kids Institute to produce a literature review to summarise the available research concerning children and young people at risk of disengagement from school. This work was completed in 2014–15 and will be released early in 2015–16.

# Influencing – policy, services, attitudes and outcomes (continued)

### Australian Commissioners and Guardians Group (ACCG)

Each state and territory in Australia has a child guardian and/or commissioner office, each guided by specific state legislation. Despite the differences in statutory function between these jurisdictions, the commissioners and guardians collaborate where possible and meet twice a year to share information and plan joint advocacy projects.

In November 2014, the WA Commissioner's office hosted a meeting of the ACCG. The agenda for this visit included an update regarding the Royal Commission into Institutional Responses to Child Sexual Abuse, the wellbeing of Aboriginal children and young people, education for children in care, and the National Framework for Protecting Australia's Children.

The Commissioner hosted an event in Kings Park involving ACCG members and other guests including Ambassadors for Children and Young People, CEOs of relevant government and non-government agencies and Aboriginal young people from Locko Dreamers – an Aboriginal dance and cultural group comprising students from Kiara College.

Locko Dreamers students performed for guests, gave a presentation concerning the importance of culture and heritage to their overall wellbeing, and then enjoyed a light dinner while continuing discussions with the senior stakeholders in attendance.

### **Publications review**

During 2014–15 the Commissioner undertook a review of the publications produced by the office. The purpose of this review was to identify stakeholders who were aware of and using the Commissioner's publications, to understand what purposes they are using the various publications for and to determine what impact the content produced by the Commissioner's office has had on policies, programs or services.

Existing information and findings from previous evaluations along with website statistics on publication downloads were reviewed and an online survey was sent to 474 key stakeholders. A total of 131 people (27%) from at least 64 different agencies representing government agencies (state and local), the private sector and non-government organisations participated in the survey.



Members of the Australian Commissioners and Guardians Group met in Perth in November.

# Influencing - policy, services, attitudes and outcomes (continued)

General awareness of the publications referred to in the online survey ranged between 68 to 72 per cent. Respondents were asked about their use of the publications and by far the most common use was to assist in researching information. Other common uses of publications included assisting in advocacy work, assisting in the development of internal resources and assisting in conducting projects.

Of the 49 people who answered the question regarding their intention to use the publications, 73.5 per cent indicated they intended to use them in the future.

The online survey provided an opportunity for respondents to provide any other general comments about the publications. Forty one per cent provided comments, most of which were positive, referring to the publications produced by the office as being very useful, clear and concise, relevant, helpful and valuable resources for policy development. Several positive comments were also made about the value of reports that put forward the views of children and young people.

A comment was made in the online survey about repetition of information produced by other agencies, however this comment was countered by the positive comments regarding the usefulness and variety of statistics, situational/qualitative data and tables and that it is good to have a consolidated data collection available for use in an easily accessible format.

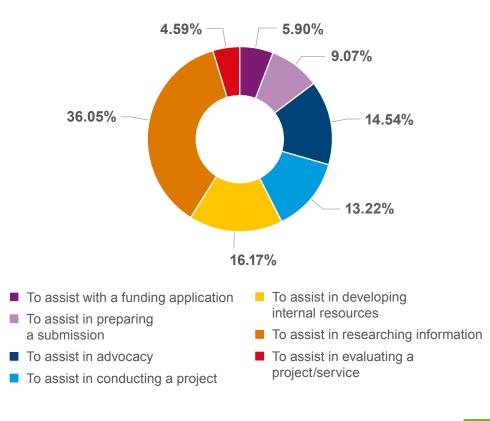
Following analysis of the data collected from the online survey, telephone interviews were conducted with 12 stakeholders who opted in as part of the online survey. These stakeholders represented a range of stakeholder groups from government, non-government and corporate sector.

Overall, feedback provided from both the online survey and follow up telephone interviews was positive.

A number of practical suggestions for improvements to publications were provided and these suggestions are considered by the Commissioner to ensure the quality of publications produced by the office continues to meet the needs of the various stakeholder groups.

All publications produced in 2014–15 are available online at www.ccyp.wa.gov.au

*Figure 4: Evaluation of publications produced by the Commissioner for Children and Young People* 



## Good governance and capacity

# Objective

The Commissioner for Children and Young People will foster a professional working environment which values staff, sound research, evaluation and collaboration. Our work will be underpinned by a Governance Framework that ensures a work environment that is open, accountable and professional, incorporating compliance requirements and family-friendly work practices.

# Key strategies

- Developing a workplace that is open and accessible to children and young people.
- Working within our Governance Framework to support human, physical, financial and information technology resources.
- Developing policies, procedures and systems to meet governance requirements and support open, accountable and professional work practices (as detailed in the Governance Framework).

# Case Study: Review of Recordkeeping Plan and Upgrade of Recordkeeping System

In 2014 the Commissioner engaged a consultant to work with staff in the review of the Recordkeeping Plan to ensure compliance with Section 19 of the *State Records Act 2000*.

The original Recordkeeping Plan had been developed in the agency's early stages of establishment. The review provided an opportunity to reflect the increased maturity of the agency.

The consultant was embedded in the agency over a six-week period to evaluate the current records operations and ensure the revised plan fully aligned to the Commissioner for Children and Young People's office operations.

In conjunction with the evaluation and review, a decision was also made to upgrade the agency's original electronic recordkeeping system. By undertaking both these initiatives simultaneously the Commissioner was able to create synergies and ensure that policy and practice remained consistent.

As part of this project the online recordkeeping awareness training, which forms part of the staff induction process, was updated and three staff undertook comprehensive system administrator training. The revised recordkeeping plan was endorsed by the State Records Commission in December 2014. The upgrade to the electronic recordkeeping system implemented in February 2015 and training was completed in May 2015.

This case study demonstrates how the Commissioner for Children and Young People applies ongoing corporate governance requirements as an opportunity to increase professional work practices within the agency.

## Major achievements in 2014-15

## Lease renegotiations

The Commissioner has always ensured that the office at 1 Alvan Street, Subiaco is both accessible and inviting to children and young people. The Commissioner's meeting rooms are available for use outside business hours and on weekends by children and young people and those organisations working with children and young people.

In 2014 the Commissioner renegotiated new lease arrangements that resulted in a reduced office space in line with the operating needs of the office. This included the reconfiguration of existing meeting rooms which continue to be available to agencies to hold consultations with children and young people aged under 18 years, and for meetings of advisory committees, or similar groups, incorporating children and young people.

## Table 7: Use of the Commissioner's meeting rooms

	2011–	2012–	2013–	2014–
	2012	2013	2014	2015
Number of Our Space meeting room bookings	201	230	263	92*

\* Meeting rooms were unavailable for approximately five months due to reconfiguration of the previous office space.

# Internal audit

A contractual arrangement with Braxford Consulting to provide internal audit services continued into 2014–15. The Corporate Executive team formally endorsed the Strategic Audit Plan 2012–13 to 2014–15 in December 2012. In this, the plan's final year of implementation, a three-year financial health check was conducted to reflect that the agency has been operating in a stand-alone basis since rolling out of the Office of Shared Services in September 2012. Additional audits conducted throughout 2014–15 were in relation to information technology controls,

building security, key personnel risks and strategic goals. An audit was also conducted to assess agency performance against the previous recordkeeping plan as part of the project to review the recordkeeping plan in line with the case study detailed above.

All internal audit reports were tabled at the Commissioner's Corporate Executive team meetings, acting in its capacity as the Internal Audit Committee. While no major or significant issues were identified, recommendations arising from the internal audit reports have resulted in refinements being made to some processes including reviewing key performance indicators within the office business plan to better align with identified projects, and ensuring complete information is provided in the monthly finance report tabled at Corporate Executive.

# External audit

The Commissioner was selected to participate in the Office of the Auditor General's Vetting of Employees audit. The Commissioner was able to demonstrate appropriate confirmation of identity, current criminal records checks and confirmation of valid working with children checks for all current employees.

# **Risk management**

Management of risk and risk mitigation strategies remained a focus in 2014–15. A formal review of identified corporate risks is incorporated into the monthly Corporate Executive meeting agenda. A more detailed review was also undertaken in May/June 2015 to accurately reflect the number of initiatives that have been implemented in the corporate support area to mitigate against identified key agency risks.

# **Financial management**

A number of internal financial policies were reviewed to reflect contemporary requirements and ensure optimum financial management and accountability. This included the delegations register, internal purchasing policy and the introduction of a debit card to limit the level of cash advances provided to employees travelling on Commissioner business.

# Formal Submissions 2014-15

# Formal submissions 2014–15

Submissions can be viewed on the <u>Commissioner's website</u>. This is a list of the major submissions in 2014–15 and does not indicate all submissions or representations made by the Commissioner during 2014–15. Some submissions may not be publically available.

Date	Title	Delivered to
26 May 2015	Youth Justice Framework	Department of Corrective Services
25 May 2015	Towards a Strategic Directions Framework 2015–2030 Discussion Paper	Department of Culture and the Arts
13 May 2015	WA Disability Health Framework 2015–2025	Department of Health
5 May 2015	Inquiry into violence, abuse and neglect against people with disability in institutional and residential settings, including the gender and age-related dimensions, and the particular situation of Aboriginal and Torres Strait Islander people with disability and culturally and linguistically diverse people with disability	Senate Standing Committees on Community Affairs
1 May 2015	Inquiry into Aboriginal and Torres Strait Islander experience of law enforcement and justice services	Senate Finance and Public Administration
28 April 2015	National Disability Insurance Scheme Quality and Safeguarding consultation	National Disability Insurance Scheme Quality and Safeguards
20 March 2015	Proposed commercial television industry code of practice	Free TV Australia
13 March 2015	The Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015–2025	Mental Health Commission
26 February 2015	Examination of the functions exercised by the Commissioner for Children and Young People	Joint Standing Committee on the Commissioner for Children and Young People
10 February 2015	Out of Home Care Strategic Directions in WA 2015–2020	Department for Child Protection and Family Support
8 December 2014	Discussion Paper on the <i>Criminal Law (Mentally Impaired Accused) Act 1996</i>	Department of the Attorney General

# Formal Submissions 2014-15

Date	Title	Delivered to
24 October 2014	Inquiry into Out of Home Care	Senate Standing Committee on Community Affairs References Committee
2 October 2014	Guardian for Unaccompanied Children Bill 2014	Senate Standing Committees on Legal and Constitutional Affairs – Legislation Committee
26 August 2014	Inquiry into Childcare and Early Childhood Learning	Productivity Commission
24 July 2014	Discussion Paper on the Development of a National Child and Youth Strategic Framework for Health	Australian Health Minister's Advisory Council

# Significant Issues Impacting The Agency

### Wellbeing

Generally children and young people in Western Australia fare well. However there continues to be disparities in outcomes between Aboriginal children and young people and their non-Aboriginal counterparts. The Commissioner's Wellbeing Monitoring Framework and policy briefs bring together information on a range of wellbeing indicators and best practice examples to support the work of government and non-government agencies in the delivery of evidence-based programs and policies that support and strengthen children and young people's wellbeing.

### Engagement in education

Participation in education is a key factor affecting the life chances of all children and young people. Most Western Australian children are successfully engaged in their education, however a small number of young people are at risk of disengaging, or have disengaged, from education. The Commissioner will consult with children and young people at risk of disengaging from school to seek their views and to learn what is needed to better support their engagement with education.

### Mental health

The mental health of children and young people and their families remains a priority. The Commissioner's Report of the Inquiry into the mental health and wellbeing of children and young people in Western Australia in 2011 made 54 recommendations. The Commissioner is reviewing the current status of the Inquiry's recommendations to determine progress and to identify what remains to be done to further improve the mental health and wellbeing of children and young people.

## Participation

The contributions made by children and young people to the community should be recognised and their views on matters affecting them should be given serious consideration. The Commissioner's Participation Guidelines and consultations with young people throughout the state provide the opportunity for the voices of children and young people to be heard and inform the development of policies and programs to deliver better outcomes. Priorities for 2015–16 include reporting back to the community on the outcomes from consultations with over 1,200 Aboriginal and Torres Strait Islander children and young people from across the state and undertaking consultation with children and young people from culturally and linguistically diverse backgrounds on what is important to them and what support they need to do well.

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## In this section:

**Financial Statements** 

**Detailed Key Performance Indicators information** 

**Ministerial directives** 

**Other financial disclosures** 

**Governance disclosures** 

Other legal requirements

**Government policy requirements** 



To the Parliament of Western Australia

COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

Report on the Financial Statements

I have audited the accounts and financial statements of the Commissioner for Children and Young People.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

#### Commissioner's Responsibility for the Financial Statements

The Commissioner is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

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As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commissioner's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Commissioner, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Commissioner for Children and Young People at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

#### Page 1 of 3

7th Floor Albert Facey House 469 Weilington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 8849 TEL: 08 6557 7600 FAX: 08 6557 7600

#### Report on Controls

I have audited the controls exercised by the Commissioner for Children and Young People during the year ended 30 June 2015.

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.

#### Commissioner's Responsibility for Controls

The Commissioner is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

#### Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Commissioner for Children and Young People based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Commissioner complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

#### Opinion

In my opinion, 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 2015.

#### Report on the Key Performance Indicators

I have audited the key performance indicators of the Commissioner for Children and Young People for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

#### Commissioner's Responsibility 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 controls as the Commissioner determines necessary to ensure that the key performance indicators fairly represent indicated performance.

#### Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

Page 2 of 3

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Commissioner's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

#### Opinion

In my opinion, 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 2015.

#### Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

#### Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Commissioner's on Children and Young People for the year ended 30 June 2015 included on the Commissioner's website. The Commissioner's management is responsible for the integrity of the Commissioner's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide a opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.

GLEN CLARKE DEPUTY AUDITOR GENERAL Delegate of the Auditor General for Western Australia Perth, Western Australia 14 August 2015

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# **Certification of Financial Statements.**

For the year ended 30 June 2015

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 financial year ending 30 June 2015 and the financial position as at 30 June 2015.

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

Unen,

Christine Uren CPA Chief Financial Officer

Commissioner for Children and Young People Western Australia

12 August 2015

Jenni Perkins Accountable Authority

Commissioner for Children and Young People Western Australia

12 August 2015

# **Financial Statements**

**OTHER COMPREHENSIVE INCOME** 

TOTAL COMPREHENSIVE INCOME FOR THE PERIOD

Statement of Comprehensive Income for the year ended 30 June 2015

		2015	2014
	Note	\$	\$
COST OF SERVICES			
Expenses			
Employee benefit expense	6	1,889,342	1,714,955
Supplies and services	7	865,017	867,335
Depreciation	8	17,960	60,619
Accomodation expenses	9	218,736	414,444
Other expenses	10	123,369	35,951
Total cost of services		3,114,424	3,093,304
Income			
Revenue			
Other revenue	11	2,441	75,472
Total Revenue		2,441	75,472
Total income other than income from State Government		2,441	75,472
NET COST OF SERVICES		3,111,983	3,017,832
Income from State Government	12		
Service appropriation		2,962,000	2,891,000
Services received free of charge		152,418	171,948
Total income from State Government		3,114,418	3,062,948
SURPLUS/(DEFICIT) FOR THE PERIOD		2,435	45,116

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

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2,435

45,116

### Statement of Financial Position as at 30 June 2015

		2015	2014
	Note	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	22	667,083	677,221
Receivables	14	82,209	36,556
Restricted cash and cash equivalents	13, 22	63,880	-
Total Current Assets		813,172	713,777
Non-Current Assets			
Restricted cash and cash equivalents	13, 22	-	47,097
Amounts receivable for services	15	434,000	400,000
Property, plant and equipment	16	92,217	98,185
Intangible assets	17	-	-
Total Non-Current Assets		526,217	545,282
TOTAL ASSETS		1,339,389	1,259,059
LIABILITIES			
Current Liabilities			
Payables	19	182,258	142,845
Provisions	20	184,456	141,395
Total Current Liabilities		366,714	284,240
Non-Current Liabilities			
Provisions	20	89,890	94,469
Total Non-Current Liabilities		89,890	94,469
TOTAL LIABILITIES		456,604	378,709
NET ASSETS		882,785	880,350
EQUITY	21		
Contributed equity		420,000	420,000
Accumulated surplus/(deficit)		462,785	460,350
TOTAL EQUITY		882,785	880,350

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 2015

			5	Accumulated	<b>T</b> ( )
		Contributed equity	Reserves	surplus/(deficit)	Total equity
	Note	\$	\$	\$	\$
Balance at 1 July 2013		420,000	-	415,234	835,234
Surplus/(deficit)		-	-	45,116	45,116
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		-	-	45,116	45,116
Transactions with owners in their capacity as owners:					
Capital contributions		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		-	-	-	-
Balance at 30 June 2014		420,000		460,350	880,350
Balance at 1 July 2014		420,000	-	460,350	880,350
Surplus/(deficit)		-	-	2,435	2,435
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		-	-	2,435	2,435
Transactions with owners in their capacity as owners:					
Capital contributions		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Total		-	-	-	-
Balance at 30 June 2015		420,000	-	462,785	882,785

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 2015

CASH FLOWS FROM STATE GOVERNMENT	Note	\$	\$
Service appropriation		2,928,000	2,776,000
Net cash provided by State Government		2,928,000	2,776,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(1,835,493)	(1,795,309)
Supplies and services		(688,552)	(705,185)
Accommodation		(218,736)	(414,444)
GST payments on purchases		(104,568)	(71,332)
Other payments		(38,728)	(35,951)
Receipts			
GST receipts on sales		972	3,515
GST receipts from taxation authority		104,609	88,027
Other receipts		(44,225)	92,095
Net cash provided by/(used in) operating activities	22	(2,824,721)	(2,838,584)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-current physical assets		(96,634)	-
Net cash provided by/(used in) investing activities		(96,634)	-
Net increase/(decrease) in cash and cash equivalents		6,645	(62,584)
Cash and cash equivalents at the beginning of the period		724,318	786,902
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	22	730,963	724,318

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

Summary of Consolidated Account Appropriations and Income Estimates for the year ended 30 June 2015

	2015	2015		2015	2014	
	Budget	Actual	Variance	Actual	Actual	Variance
	\$	\$	\$	\$	\$	\$
Delivery of Services						
Item 80 Net amount appropriated to deliver services	2,700,000	2,700,000	-	2,700,000	2,630,000	70,000
Amount Authorised by Other Statutes						
– Salaries and Allowances Act 1975	262,000	262,000	-	262,000	261,000	1,000
Total appropriations provided to deliver services	2,962,000	2,962,000	-	2,962,000	2,891,000	71,000
Capital						
Capital Appropriations	-	-	-	-	-	-
GRAND TOTAL	2,962,000	2,962,000	-	2,962,000	2,891,000	71,000
Details of Expenses by Services						
Consultation, research and promotion	3,103,000	3,114,424	11,424	3,114,424	3,093,304	21,120
Total Cost of Services	3,103,000	3,114,424	11,424	3,114,424	3,093,304	21,120
Less total income		(2,441)	(2,441)	(2,441)	(75,472)	73,031
Net Cost of Services	3,103,000	3,111,983	8,983	3,111,983	3,017,832	94,151
Adjustments	(141,000)	(149,983)	(8,983)	(149,983)	(126,832)	(23,151)
Total appropriations provided to deliver services	2,962,000	2,962,000	-	2,962,000	2,891,000	71,000
Capital Expenditure						
Purchase of non-current physical assets	-	(96,634)	(96,634)	(96,634)	-	(96,634)
Adjustments for other funding sources	-	96,634	96,634	96,634	-	96,634
Capital appropriations	-	-	-	-	-	-

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 26 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2015 and between the actual results for 2015 and 2014.

### Notes to the Financial Statements for the year ended 30 June 2015

Note 1. Australian Accounting Standards

### General

Commissioner for Children and Young People's (hereafter CCYP for the purpose of the notes) financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

CCYP has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

### Early adoption of standards

CCYP cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by CCYP for the annual reporting period ended 30 June 2015.

### Note 2. Summary of significant accounting policies

### (a) General statement

CCYP is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording. The *Financial Management Act 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### (b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for land, building and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar and \$'000 for Note 26.

Note 3. 'Judgements made by management in applying accounting policies' discloses judgements that have been made in process of applying CCYP's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4. 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# (c) Reporting entity

The reporting entity comprises CCYP.

## **Mission**

The mission of CCYP is to improve the well-being of children and young people by working with them, their families, community and government in Western Australia. CCYP is predominantly funded by Parliamentary appropriations.

# <u>Service</u>

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

As there is only one service provided by CCYP, the Schedule of Income and Expenses by service and the Schedule of Assets and Liabilities by service have not been prepared.

# (d) Contributed equity

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

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

## (e) Income

### Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

### Provision of services

Revenue is recognised by reference to the stage of completion of the transaction.

### Interest

Revenue is recognised as the interest accrues.

### Service appropriations

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

# Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of CCYP.

# <u>Gains</u>

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non current assets and some revaluations of non current assets.

### (f) Property, plant and equipment

### Capitalisation/expensing of assets

Items of plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. 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).

### Initial recognition and measurement

Plant and equipment is initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

#### Subsequent measurement

Subsequent to initial recognition as an asset, historical cost is used for the measurement of plant and equipment. Items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. CCYP does not hold any land, buildings or infrastructure assets.

### **Derecognition**

Upon disposal or derecognition of an item of plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

#### **Depreciation**

All non-current assets 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 calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Office equipment	Computer hardware	Furniture, fixtures and fittings
5 years	3 years	10 years

# (g) Intangible assets

### Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by CCYP have a finite useful life and zero residual value.

The expected useful lives for each class of intangible asset are:

Software <sup>(a)</sup>	
3 years	

(a) Software that is not integral to the operation of any related hardware

#### Computer software

Software that is an integral part of the related hardware is recognised as plant and equipment. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

#### (h) Impairment of assets

Plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. 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 recoverable amount, an impairment loss is recognised in profit or loss. As CCYP is a not for profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

## (i) Leases

CCYP holds operating leases for its office building and motor vehicles. Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits to be derived from the leased property and motor vehicles.

# (j) Financial instruments

In addition to cash, CCYP has two categories of financial instrument:

- · Receivables; and
- · Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets
  - Cash and cash equivalents
  - Restricted cash and cash equivalents
  - Receivables
  - Amounts receivable for services
- Financial Liabilities
  - Payables.

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

# (k) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

# (I) Accrued salaries

Accrued salaries (see Note 19 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. CCYP considers the carrying amount of accrued salaries to be equivalent to its net fair value.

The accrued salaries suspense account consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

# (m) Amounts receivable for services (holding account)

CCYP receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

#### (n) Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that CCYP will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

### (o) Payables

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

# (p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

### Provisions – employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

#### Annual leave

The liability for annual leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Annual leave that is not expected to be settled within 12 months after the end of the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

The provision for annual leave is classified as current liability as CCYP does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

#### Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

Unconditional long service leave provisions are classified as current liabilities as CCYP does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because CCYP has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

#### Superannuation

The Government Employees Superannuation Board (GESB) administers public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. CCYP makes contributions to GESB or other fund provider on behalf of employees in compliance with the *Commonwealth Government's Superannuation Guarantee (Administration) Act 1992.* Contributions to these accumulation schemes extinguish CCYP's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GSS is a defined benefit scheme for the purposes of employees and whole of government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by CCYP to GESB extinguishes the agency's obligations to the related superannuation liability.

CCYP has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by CCYP to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

#### Provisions - other

### Employment on costs

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' and are not included as part of CCYP's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

### (q) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises of employer contributions paid to the GSS (concurrent contributions) and other super funds.

### (r) Assets and services received free of charge or for nominal cost

Assets or services received free of charge or for nominal cost that CCYP would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

### (s) Joint operations

CCYP has interests in joint arrangements that are joint operations.

# (t) Comparative figures

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

# Note 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. CCYP evaluates these judgements regularly.

### Operating lease commitments

CCYP has entered into a lease for a building used for office accommodation. It has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, this lease has been classified as an operating lease.

### Note 4. Key sources of estimation uncertainty

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.

### Long Service Leave

Several estimations and assumptions used in calculating CCYP's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

### Note 5. Disclosure of changes in accounting policy and estimates

# Initial application of an Australian Accounting Standard

CCYP has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2014 that impacted on CCYP.

AASB 21	Levies
	This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for CCYP at reporting date.
AASB 10	Consolidated Financial Statements
	This Standard, issued in August 2011, supersedes AASB 127 Consolidated and Separate Financial Statements and Int 112 Consolidation – Special Purpose Entities, introducing a number of changes to accounting treatments.
	The adoption of the new Standard has no financial impact for the Model Department as it does not impact accounting for related bodies and CCYP has no interests in other entities.
AASB 11	Joint Arrangements
	This Standard, issued in August 2011, supersedes AASB 131 Interests in Joint Ventures, introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual rights and obligations of the parties to the arrangement.
	There is no financial impact for CCYP as the new standard continues to require the recognition of CCYP's share of assets and share of liabilities for the unincorporated joint operation.
AASB 12	Disclosure of Interests in Other Entities
	This Standard, issued in August 2011, supersedes disclosure requirements in AASB 127 Consolidated and Separate Financial Statements, AASB 128 Investments in Associates and AASB 131 Interests in Joint Ventures. There is no financial impact.
AASB 127	Separate Financial Statements
	This Standard, issued in August 2011, supersedes AASB 127 <i>Consolidated and Separate Financial Statements</i> removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. There is no financial impact.
AASB 128	Investments in Associates and Joint Ventures
	This Standard supersedes AASB 128 <i>Investments in Associates</i> , introducing a number of clarifications for the accounting treatments of changed ownership interest. The adoption of the new Standard has no financial impact for CCYP as it does not hold investments in associates and joint ventures.
AASB 1031	Materiality
	This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.

AASB 1055	Budgetary Reporting
	This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector.
	CCYP will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.
AASB 2011-7	Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Int 5, 9, 16 & 17]
	This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures. There is no financial impact for the Model Department
AASB 2012-3	Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]
	This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.
AASB 2013-3	Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets
	This Standard introduces editorial and disclosure changes. There is no financial impact.
AASB 2013-4	Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting [AASB 139]
	This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. CCYP does not routinely enter into derivatives or hedges, therefore there is no financial impact.
AASB 2013-8	Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049]
	The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor's relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.
AASB 2013-9	Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments
	Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact.
AASB 2014-1	Amendments to Australian Accounting Standards
	Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact for CCYP.
	Part B of this Standard has no financial impact as CCYP contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.
	Part C of this Standard has no financial impact as it removes references to AASB 1031 Materiality from a number of Accounting Standards.

### Future impact of Australian Accounting Standards not yet operative

CCYP cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. Consequently, CCYP has not applied early any of the following Australian Accounting Standards that have been issued that may impact CCYP. Where applicable, CCYP plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 9	<ul> <li>Financial Instruments</li> <li>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.</li> <li>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 Amendments to Australian Accounting Standards. CCYP has not yet determined the application or the potential impact of the Standard.</li> </ul>	1 Jan 2018
AASB 15	Revenue from Contracts with Customers This Standard establishes the principles that CCYP shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2017
AASB 2010-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127] This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 2013-9	Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments. Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. CCYP has not yet determined the application or the potential impact of AASB 9.	1 Jan 2015

		Operative for reporting periods beginning on/after
AASB 2014-1	Amendments to Australian Accounting Standards Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by CCYP to determine the application or potential impact of the Standard.	1 Jan 2015
AASB 2014-3	Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & 11] CCYP establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.	1 Jan 2016
AASB 2014-4	Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138] The adoption of this Standard has no financial impact for the Model Department as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.	1 Jan 2016
AASB 2014-5	Amendments to Australian Accounting Standards arising from AASB 15 This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2017
AASB 2014-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 2014-8	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)] This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2015
AASB 2014-9	Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 & 128] This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2016

		Operative for reporting periods beginning on/after
AASB 2014-10	Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128] This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2016
AASB 2015-1	Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140] These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012–2014 Cycle in September 2014, and editorial corrections. CCYP has not yet determined the application or the potential impact of the Standard.	1 Jan 2016
AASB 2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049] This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.	1 Jan 2016
AASB 2015-3	Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.	1 Jul 2015
AASB 2015-6	Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049] The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. CCYP has not yet determined the application of the Standard impact.	1 Jul 2016

Note 6. Employee benefits expense	2015 \$	2014 \$
Wages and salaries <sup>(a)</sup>	1,685,379	1,548,910
Superannuation – defined contribution plans <sup>(b)</sup>	190,205	158,695
Other related expenses	13,758	7,350
	1,889,342	1,714,955

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State, GESB Super Scheme and other eligible funds. Employment on-costs expenses such as workers' compensation insurance are included at Note 11 'Other expenses'. Employment on-costs liability is included at Note 21 'Provisions'.

Note 7. Supplies and Services	2015	2014
	\$	\$
Communications	31,696	27,566
Contractors and consultants	495,428	568,206
Consumables	196,339	100,701
Travel	36,723	16,148
Lease, rent and hire costs	26,307	44,010
Licence, fee and registration	26,363	13,502
Promotional	-	2,364
Publication	25,414	57,269
Advertisement	2,656	7,304
Donation	23,655	30,027
Other	436	238
	865,017	867,335

Note 8. Depreciation	2015	2014
	\$	\$
Depreciation		
Computer equipment	1,935	-
Furniture, fixtures and fittings	15,284	58,564
Office equipment	741	2,055
Total depreciation	17,960	60,619
Note 9. Accommodation expenses	2015	2014
	\$	\$
Lease rentals	204,080	400,286
Repairs and maintenance	3,444	1,334
Cleaning	11,212	12,824
	218,736	414,444
Note 10. Other expenses	2015	2014
	\$	\$
Internal and external audit fee	36,640	34,386
Loss on de-recognition of furniture & fittings (see Note 16)	84,641	-
Other	2,088	1,565
	123,369	35,951
Note 11. Other revenue	2015	2014
	\$	\$
Sponsorship	-	73,000
Refunds	2,441	2,472
	2,441	75,472

Note 12. Income from State Government	2015 \$	2014 \$
Appropriation received during the period:	Ψ	Ψ
Service appropriations <sup>(a)</sup>	2,962,000	2,891,000
	2,962,000	2,891,000
Services received free of charge from other state government agencies during the financial year period <sup>(b)</sup>		
Determined on the basis of the following estimates provided by agencies:		
Department of the Attorney General – Corporate Services	143,580	164,139
Department of Treasury and Finance – Building Management Works	8,838	7,809
	152,418	171,948
	3,114,418	3,062,948

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contribution of assets or services in the nature of contributions by owners are recognised direct to equity.

Note 13. Restricted cash and cash equivalents	2015	2014
	\$	\$
Current		
Accrued salaries suspense account	63,880	-
Non-Current		
Accrued salaries suspense account (a)	-	47,097
	63,880	47,097

(a) Fund held in the suspense account used only for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.

Note 14. Receivables	2015	2014
	\$	\$
Current		
Receivables	46,666	-
Allowances for impairment of receivables	-	-
GST Receivable	35,543	36,556
Total current	82,209	36,556
Total receivables	82,209	36,556
	0045	0044
Note 15. Amounts receivable for services (Holding Account)	2015	2014
	\$	\$
Current	-	-
Non-current	434,000	400,000
	434,000	400,000

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Note 16. Plant and equipment	2015	2014
	\$	\$
Computer hardware		
At cost	25,476	13,865
Accumulated depreciation	(15,800)	(13,865)
	9,676	-
Office equipment		
At cost	36,056	20,663
Accumulated depreciation	(21,404)	(20,663)
	14,652	-
Furniture, fixtures and fittings		
At cost	324,630	457,825
Accumulated depreciation	(256,741)	(359,640)
	67,889	98,185
	92,217	98,185

### Reconciliation

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the reporting period are set out in the table below:

	Computer Hardware	Office Equipment	Fixtures & Fittings	Total
2045	¢	۴	¢	¢
2015	\$	\$	\$	\$
Carrying amount at start of year	-	-	98,185	98,185
Assets purchased	11,611	15,393	69,630	96,634
Assets disposed	-	-	-	-
Loss on de-recognition of furniture, fixtures and fittings			(84,641)	(84,641)
Depreciation	(1,935)	(741)	(15,284)	(17,960)
Carrying amount at end of year	9,675	14,652	67,890	92,217
2014				
Carrying amount at start of year	-	2,055	156,749	158,804
Assets purchased	-	-	-	-
Assets disposed/written-off	-	-	-	-
Depreciation	-	(2,055)	(58,564)	(60,619)
Carrying amount at end of year	-	-	98,185	98,185
Note 17. Intangible assets			2015	2014
			\$	\$
Computer software				
At cost			15,086	15,086
Accumulated amortisation			(15,086)	(15,086)
Carrying amount at end of period			-	-

### Note 18. Impairment of assets

There were no indications of impairment to plant and equipment or intangible assets at 30 June 2015. CCYP held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

All surplus assets at 30 June 2015 have either been classified as assets held for sale or written-off.

Note 19. Payables	2015 \$	2014 \$
Current	Ψ	Ψ
Trade payables	58,251	18,053
Accrued expenses	53,260	69,412
Accrued salaries	62,771	50,691
Accrued superannuation	7,976	4,689
Total current	182,258	142,845
Note 20. Provisions	2015 \$	2014 \$
Employee benefits provision		
Annual leave (a)	83,993	64,751
Long service leave (b)	99,677	76,042
	183,670	140,793
Other provisions		
Employment on-costs <sup>(c)</sup>	786	602
	786	602
	184,456	141,395

Note 21. Provisions (continued)	2015	2014
	\$	\$
Non-current		
Employee benefits provision		
Long service leave <sup>(b)</sup>	89,481	94,043
	89,481	94,043
Other provisions	409	426
Employment on-costs <sup>(c)</sup>	409	426
	89,890	94,469

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2015	2014
	\$	\$
Within 12 months of the end of the reporting period	80,571	63,767
More than 12 months after the end of the reporting period	3,753	1,239
	84,323	65,006

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2015	2014
	\$	\$
Within 12 months of the end of reporting period	50,066	38,194
More than 12 months after the end of the reporting period	139,955	132,663
	190,022	170,858

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

### Movements in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

	2015	2014
	\$	\$
Employment on-cost provision		
Carrying amount at start of period	1,028	1,437
Additional provisions recognised	167	(409)
Carrying amount at end of period	1,195	1,028
Note 22. Equity		
The Government holds the equity interest in CCYP on behalf of the community.		
Equity represents the residual interest in the net assets of CCYP.	2015	2014
	\$	\$
Contributed equity		
Balance at start of period	420,000	420,000
Contributions by owners		
Capital appropriation	-	-
Total contributions by owners	-	-
Balance at end of period	420,000	420,000
Accumulated surplus/(deficit)		
Balance at start of period	460,350	415,234
Changes in accounting policy or correction of prior period errors	-	-
Result for the period	2,435	45,116
Income and expense recognised directly to equity	-	-
Balance at the end of period	462,785	460,350
Total Equity at end of period	882,785	880,350

#### Note 23. Notes to the Statement of Cash Flows

#### **Reconciliation of Cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2015	2014
	\$	\$
Cash and cash equivalents	667,083	677,221
Restricted cash and cash equivalents	63,880	47,097
	730,963	724,318

#### Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Non-cash items:		
Depreciation (Note 8 'Depreciation')	17,960	60,618
Loss on de-recognition of furniture, fixtures and fittings (Note 10 'other expense'	) 84,641	-
Resources received free of charge (Note 13 'Income from State Government')	152,418	171,948
(Increase)/decrease in assets:		
Current receivables <sup>(a)</sup>	(46,665)	16,623
Increase/(decrease) in liabilities:		
Current payables <sup>(a)</sup>	39,413	34,353
Current provisions	43,061	(82,226)
Non-current provisions	(4,579)	(12,073)
Net GST receipts/(payments) <sup>(b)</sup>	1,013	(3,515)
Change in GST in receivables/payables <sup>(c)</sup>	-	(6,480)
Net cash provided by/(used in) operating activities	(2,824,721)	(2,838,584)

- (a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of noncurrent assets are not included in these items as they do not form part of the reconciling items.
- (b) This is the net GST paid/received, i.e cash transactions.
- (c) This reverses out the GST in receivables and payables.

#### Note 24. Commitments

The commitments below are inclusive of GST where relevant.

Non cancellable operating lease commitments	2015 \$	2014 \$
Commitments for minimum lease payment are payable as follows:		
Within 1 year	186,420	141,618
Later than 1 year and not later than 5 years	622,290	-
	808,710	141,618

The non cancellable operating leases represent CCYP's property lease and leases on its motor vehicles. The property lease is a non-cancellable lease with a term expiring 30 November 2019 with a final option to extend for three years. There is a fixed 3.5% increase in rent rates at the end of each lease year.

The motor vehicle lease is a non-cancellable lease with a two year term, with lease payments monthly. New vehicle leases are negotiated at the end of this period, the number of vehicle leases being subject to CCYP's operational needs.

#### Note 25. Contingent liabilities and contingent assets

#### **Contingent liabilities**

The CCYP has no contingent liabilities for the financial year 2014–2015.

#### **Contingent assets**

The CCYP has no contingent assets for the financial year 2014–2015.

#### Note 26. Event occurring after the end of the reporting period.

There were no events occurring after the end of the reporting period that impact on the financial statements.

#### Note 27. Explanatory Statement

Major variations between estimates (original budget) and actual results for 2015 and between actual results for 2014 and 2015 are shown below. Major variances are considered to be those greater than 10% or \$10 million.

						Variance
		Original			Variance	between
	Variance	Original Budget	Actual	Actual	between original budget	actual results for 2015
	Note	2015	2015	2014	and actual	and 2014
		\$'000	\$'000	\$'000	\$'000	\$'000
Statement of Comprehensive Income		T	•		<b>T</b>	
Employee benefits expense	А	1,877	1,889	1,715	12	174
Supplies and services	1	654	865	867	211	(2)
Depreciation and amortisation expense		34	18	61	(16)	(43)
Accommodation expenses	2, B	417	219	414	(198)	(196)
Other expenses	С	121	123	36	2	87
Total cost of services		3,103	3,114	3,093	11	21
Income						
Revenue						
Other revenue	D		2	75	2	(73)
Total Revenue		-	2	75	2	(73)
NET COST OF SERVICES		3,103	3,112	3,018	9	94
Income from State Government						
Service appropriation		2,962	2,962	2,891	-	71
Services received free of charge	3, E	102	152	172	50	(20)
Total income from State Government		3,064	3,114	3,063	50	51
SURPLUS/(DEFICIT) FOR THE PERIOD		(39)	2	45	41	(43)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(39)	2	45	41	(43)

### Note 26. Explanatory Statement (continued)

						Variance
					Variance	between
		Original			between	actual results
	Variance	Budget	Actual	Actual	original budget	for 2015
	Note	2015	2015	2014	and actual	and 2014
		\$'000	\$'000	\$'000	\$'000	\$'000
Statement of Financial Position (Controlled Operations)						
ASSETS						
Current Assets						
Cash and cash equivalents	5	575	667	677	92	(10)
Restricted cash and cash equivalents	4, G	-	64	-	64	64
Receivables	6, F	43	82	37	39	46
Total Current Assets		618	813	714	195	99
Non-Current Assets						
Restricted cash and cash equivalents	4, G	53	-	47	(53)	(47)
Amounts receivable for services		434	434	400	-	34
Property, plant and equipment	7	10	92	98	82	(6)
Total Non-Current Assets		497	526	545	29	(19)
TOTAL ASSETS		1,115	1,339	1,259	224	80

### Note 26. Explanatory Statement (continued)

					Variance	Variance between
		Original			between	actual results
	Variance	Budget	Actual	Actual	original budget	for 2015
	Note	2015	2015	2014	and actual	and 2014
		\$'000	\$'000	\$'000	\$'000	\$'000
LIABILITIES						
Current Liabilities						
Payables	8	12	182	143	170	39
Provisions		223	184	141	(39)	43
Other current liabilities	9	97	-	-	(97)	-
Total Current Liabilities		332	367	284	35	82
Non-Current Liabilities						
Payables						
Provisions		106	90	94	(16)	(5)
Other non-current liabilities		1			(1)	-
Total Non-Current Liabilities		107	90	94	(17)	(5)
TOTAL LIABILITIES		439	457	379	18	78
NET ASSETS		676	883	880	207	2
EQUITY						
Contributed equity		420	420	420	-	-
Accumulated surplus/(deficit)		256	463	460	207	2
TOTAL EQUITY		676	883	880	207	2

Note 26. Explanatory Statement (continued)						Variance
					Variance	between
		Original			between	actual results
	Variance	Budget	Actual	Actual	estimate	for 2015
	Note	2015	2015	2014	and actual	and 2014
		\$'000	\$'000	\$'000	\$'000	\$'000
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		2,928	2,928	2,776	-	152
Net cash provided by State Government		2,928	2,928	2,776	-	152
CASH FLOW FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(1,877)	(1,835)	(1,795)	42	(40)
Supplies and services	1	(552)	(689)	(705)	(137)	17
Accommodation	2, B	(417)	(219)	(414)	198	196
GST payments on purchases	10	-	(105)	(71)	(105)	(33)
Other payments	11	(251)	(39)	(36)	212	(3)
Receipts						
GST receipts on sales			1	4	1	(3)
GST receipts from taxation authority		130	105	88	(25)	17
Other receipts	12, I		(44)	92	(44)	(136)
Net cash provided by/(used in) operating activities		(2,967)	(2,825)	(2,839)	142	14
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchases of non-current assets	13		(97)		(97)	(97)
Net cash provided by/(used in) investing activities		-	(97)	-	(97)	(97)
Net increase/(decrease) in cash and cash equivalents		(39)	7	(63)	46	69
Cash and cash equivalents at the beginning of the period		667	724	787	57	(63)
CASH AND CASH EQUIVALENTS AT THE END OF THE	PERIOD	628	731	724	103	7

### Major variances between original budget and actual result 2015

- 1. Supplies and services expense exceeded the original budget by \$211,000 as CCYP undertook two major consultations during the year. In addition, minor works were performed in the office as a result of the lease being re-negotiated.
- 2. Accommodation expenses is underspent by \$198,000 as CCYP re-negotiated the accommodation lease, the outcome being reduced office premises. A benefit of the re-negotiated lease was the first six months of free lease rental.
- 3. Services received free of charge was \$50,000 under the original budget. This was due to reduced IT infrastructure services received by Department of Attorney General.
- 4. Restricted cash has been moved to current assets as the 27th pay will occur within 12 months of reporting date.
- 5. Cash and cash equivalents is under the original budget and this is due to the original budget based on a \$39,000 deficit.
- 6. Receivables exceeded the original budget by \$39,000. This is due to an invoice being raised to recoup salaries and on-costs from a seconded employee.
- 7. Property, plant and equipment is greater than the original budget and this is due to some incorrect assumptions made at the time the original budget was prepared.
- 8. Payables exceeded the the original budget by \$170,000 due to trade payables and accrued expenses not anticipated and mis-categorised into other liabilities at the time the original budget was prepared.
- 9. Other current liabilities is under the original budget and this is explained in Note 8 above.
- 10. GST payments on purchases was not recognised mis-categorised into other payments at the time the original budget was prepared.
- 11. Other payments is under the original budget and this is explained in Note 10 above.
- 12. Other receipts includes monies received from another government agency for salary and on-cost recoupment of a seconded employee.
- 13. Fixtures and fittings were capitalised as an outcome of the office re-fit on the reduced premises. In addition, some minor office assets were acquired to support the reduced premises. All this was unknown at the time the original budget was prepared.

### Major variances between actual results for 2015 and 2014

- A. The increase is due to salary increases and associated on-costs.
- B. The variance is explained in Note 2 above for accommodation expenses.
- C. The increase in other expense is due to the loss on de-recognition of fixtures and fittings.
- D. The decrease is due to contributions received for the "Thinker in Residence" event held during 2014.
- E. The increase is explained in Note 3 above for resources received free of charge.
- F. The increase is explained above for receivables.
- G. The variance is explained in Note 4 above for restricted cash decrease.

#### Note 28. Financial instruments

#### (a) Financial risk management objectives and policies

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

### Credit risk

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

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment, as shown in the table at Note 28(c) 'Financial instruments disclosures' and Note 15 'Receivables'.

Credit risk associated with CCYP's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, CCYP trades only with recognised, creditworthy third parties. CCYP has policies in place to ensure that services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that CCYPs exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

### Liquidity risk

Liquidity risk arises when CCYP is unable to meet its financial obligations as they fall due.

CCYP is exposed to liquidity risk through its trading in the normal course of business.

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

#### Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will effect CCYP's income or the value of its holdings of financial instruments. CCYP does not trade in foreign currency and is not materially exposed to other price risks. CCYP is not exposed to interest rate risk because all other cash and cash equivalents and restricted cash are non-interest bearing and CCYP has no borrowings.

#### (b) Categories of financial instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2015	2014
	\$	\$
Financial Assets		
Cash and cash equivalents	667,083	677,221
Restricted cash and cash equivalents	63,880	47,097
Receivables <sup>(a)</sup>	480,666	400,000
Financial Liabilities		
Payables	182,258	142,845

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

#### (c) Financial instrument disclosures

#### Credit risk

The following table details CCYP's maximum exposure to credit risk and the ageing analysis of financial assets. CCYP's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of CCYP.

CCYP does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

		Ageu analys		11 033613				
				Past d	<u>ue but not imp</u>	aired		
	Carrying Amount	Not past due and not impaired	Up to 1 month	1-3 months	3 months to 1 year	1-5 years	More than 5 years	Impaired financial assets
	\$	\$	\$	\$	\$	\$	\$	\$
2015			·					
Cash and cash equivalents	667,083	667,083	-	-	-	-	-	-
Restricted cash and cash equivalent	63,880	63,880	-	-	-	-	-	-
Receivables <sup>(a)</sup>	46,666	46,666	-	-	-	-	-	-
Amount receivable for services	434,000	434,000	-	-	-	-	-	-
	1,211,629	1,211,629	-	-	-	-	-	-
2014								
Cash and cash equivalents	677,221	677,221	-	-	-	-	-	-
Restricted cash and cash equivalent	47,097	47,097	-	-	-	-	-	-
Receivables <sup>(a)</sup>	-	-	-	-	-	-	-	-
Amount receivable for services	400,000	400,000	-	-	-		-	-
	1,124,318	1,124,318	-	-	-	-	-	-

#### Aged analysis of financial assets

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

#### Liquidity risk and interest rate exposure

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

		Intere	st rate expo	sure		Maturity Dates				
Weighted Average Effective Interest Rate	Carrying Amount	Fixed interest rate	Variable interest rate	Non- Interest Bearing	Nominal Amount	Up to 1 month	1-3 months	3 months to 1 year	1-5 years	More than 5 years
%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2015	· · · ·									
Financial Assets:										
Cash and cash equivalents	667,083	-	-	667,083	667,083	667,083	-	-	-	-
Restricted cash and cash equivalent	63,880	-	-	63,880	63,880	63,880	-	-	-	-
Receivables <sup>(a)</sup>	46,666	-	-	46,666	46,666	74	44,942	1,650	-	-
Amount receivable for services	434,000	-	-	434,000	434,000	-	-	-	-	434,000
	1,211,629	-	-	1,211,629	1,211,629	731,037	44,942	1,650	-	434,000
Financial Liabilities:										
Payables	182,258	-	-	182,258	182,258	182,258	-	-	-	-
	182,258	-	-	182,258	182,258	182,258	-	-	-	-
2014										
Financial Assets:										
Cash and cash equivalents	677,221	-	-	677,221	677,221	677,221	-	-	-	-
Restricted cash and cash equivalent	47,097	-	-	47,097	47,097	47,097	-	-	-	-
Receivables <sup>(a)</sup>	0	-	-	-	-	-	-	-	-	-
Amount receivable for services	400,000	-	-	400,000	400,000	-	-	-	-	400,000
	1,124,318	-	-	1,124,318	1,124,318	724,318	-	-	-	400,000
Financial Liabilities:										
Payables	142,845	-	-	142,845	142,845	142,845	-	-	-	-
	142,845	-	-	142,845	142,845	142,845	-	-	-	-

#### Interest rate exposure and maturity analysis of financial assets and financial liabilities

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

#### Interest rate sensitivity analysis

None of CCYP's financial assets and liabilities at the end of the reporting period are sensitive to movements in interest rates. Movements in interest rates would therefore have no impact on CCYP's surplus or equity.

#### Fair values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

#### Note 29. Remuneration of senior officers

The number of senior officers whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

\$	2015	2014
70,001 - 80,000		1
80,001 - 90,000	1	
110,001 – 120,000		1
120,001 – 130,000	1	
130,001 - 140,000	1	
140,001 – 150,000		1
150,001 – 160,000		2
170,001 – 180,000	1	
190,001 - 200,000		1
250,001 +	1	

	2015 \$	2014 \$
Cash remuneration received	781,973	775,175
Annual leave and long service leave accruals	44,394	10,062
Other benefits	41,562	46,110
Total remuneration of senior officers	867,929	831,347

### Note 30. Remuneration of auditor

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

	2015 \$	2014 \$
Auditing the accounts, financial statements and key performance indicators	22,100	21,500
The expense is included at Note 10 'Other expenses'		
Note 31. Related bodies		
CCYP has reported no related bodies for the financial year 2014–2015.		
Note 32. Affiliated bodies		
CCYP has reported no affiliated bodies for the financial year 2014–2015.		
Note 33. Supplementary financial information		
	2015	2014
	\$	\$
(a) Write Offs		
Public property written-off by the accountable authority during the financial year	-	-
(b) Losses through theft, defaults and other causes		
Losses of public properties through theft or default	340	-
Amounts recovered	-	-
	340	
(c) Gifts of Public Property		
CCYP had no gifts of public property during the financial year		

#### **Certification of Key Performance Indicators**

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 2015.



Jenni Perkins Accountable Authority

Commissioner for Children and Young People Western Australia

12 August 2015

### **Detailed Key Performance Indicators information**

The Commissioner for Children and Young People's Key Performance Indicators were approved by the Government's Outcome Structure Review Group on 7 April 2009.

### Commissioner for Children And Young People Approved Outcome Based Management Structure

#### **Government Goal**

Results-based service delivery.

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

### 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 The extent to which children and young people in various regions of the state are consulted.
- 1.2 The extent to which issues impacting upon children and young people are identified through consultation and research.

### **Key Cost Efficiency Indicators**

- 2.1 Average cost per consultation exercise with children and young people.
- 2.2 Average cost of conducting research and consultation.

### Key Effectiveness Indicator 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 children and young people and the scope and goals for this are set out in the Act 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 various locations across the State of Western Australia.

#### Table 8: Consultations conducted in this reporting period

	2010– 2011	2011– 2012	2012– 2013	2013– 2014	Target 2014– 2015	Actual 2014– 2015
Regional	9	18	8	17	10	25
Metropolitan	16	25	15	26	15	28
Total number of consultations	25	43	23	43	25	53

### <u>Notes</u>

- Note 1 This is the sixth year of reporting on the KPI determined by the Government's Outcome Structure Review Group on 7 April 2009.
- Note 2 The increase in the number of consultations conducted with children and young people in 2014–15 (53) compared with the 2014–15 Budget (25) is due to the larger than anticipated participation rate of children and young people in two major consultation projects occurring during the financial year.
- Note 3 It is prescribed in the Act that the Commissioner for Children and Young People consult with children and young people. Section 19(n) requires the Commissioner to consult with children and young people from a broad range of socioeconomic backgrounds and age groups throughout Western Australia each year.
- Note 4 The Commissioner and/or the staff of the office will consult with children and young people to increase awareness about the role of the Commissioner and to ensure the views and opinions of children and young people are heard and acted upon.
- Note 5 The Commissioner uses the information from consultations to inform her work – to advocate for children and young people (Section 19(a)) and to promote and monitor the wellbeing of children and young people (Section 19(c)). This is achieved by including the views of children and young people in representations and submissions and by promoting public awareness and understanding of matters that impact on the wellbeing of children and young people (Section 19(h)).

Note 6 – Within the resources of this office it is achievable to undertake 25 consultations annually, and the number of children and young people consulted with, and the research, knowledge and capacity of the office will aggregate over time.

### **Key Effectiveness Indicator 2**

## Extent to which issues impacting upon children and young people are identified through consultation and research.

### **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 and developing submissions<sup>1</sup> that explore the impact of these issues and make recommendations to address them.

#### Table 9: Number of representations in this reporting period

	2010– 2011	2011– 2012	2012– 2013	2013– 2014		Actual 2014– 2015
Representations <sup>1</sup>	94	228	143	97	90	89

1 *Representations* include submissions, reports, responses to government inquiries and initiatives, Parliamentary committees and reviews, appearance before Parliamentary inquiries and committees, submissions on draft or proposed legislation, presentations, published issues papers and reports, opinion pieces, forums and seminars, support for research proposals and community consultations.

Table 10: Breakdown of representations in this reporting period

Representation type	2010– 2011	2011– 2012	2012– 2013	2013- 2014	2014– 2015
Submissions	26	69	65	20	27
Comments on legislation <sup>1</sup>	5	11	12	3	5
Evidence to Parliamentary Committees & Inquiries	5	3	6	3	5
Issues papers	13	3	4	0	0
Publications (including policy briefs)	7	23	11	6	19
Speeches	9	25	19	8	12
Presentations	26	8	6	2	8
Opinion pieces	8	15	12	12	4
Forums and seminars <sup>2</sup>	-	74	16	44	13
CCYP support for research proposals <sup>2</sup>	_	3	0	1	0
Community consultations <sup>2</sup>	-	5	4	1	1
Total representations	94	228	143	97	89

1 Comments on legislation are provided by submission, and are therefore not counted in the totals for representations.

2 Representation types listed with a dash were not counted in 2010-11

#### Notes

- Note 1 This is the sixth year of reporting on the KPI determined by the Government's Outcome Structure Review Group on 7 April 2009.
- Note 2 The lower number of submissions compared to the previous year is in part attributable to the absence of a Thinker in Residence event during 2014–15, resulting in lower numbers of forums and seminars for the year.
- Note 3 The Commissioner uses information from consultations, meetings, research and reports to inform her work i.e. to advocate for children and young people (Section 19(a)) and to promote and monitor the wellbeing of children and young people (Section 19(c)). This is done by including the views of children and young people, their families and other key stakeholders and the results of research and reports in representations/submissions and by promoting public awareness and understanding of matters that impact on the wellbeing of children and young people (Section 19(h)).
- Note 4 Section 19 of the Act contains a number of functions that require the Commissioner to allocate resources to make representations and prepare submissions (Section 19(d), (e), (f), (g), (h), (i), (k), (l)).
- Note 5 The Table above does not include the many strategic meetings that are conducted by the Commissioner and/ or the staff of the office. Strategic meetings are held with Ministers, Directors General, Senior Officer Working Groups, Community leaders and major stakeholders. Strategic meetings are often used to fulfil the functions as outlined in the Act.

### **Key Cost Efficiency Indicators**

Consultation, research and the promotion of the wellbeing of children and young people are a responsibility of the Commissioner for Children and Young People and the scope and goals for this are prescribed in the *Commissioner for Children and Young People Act 2006*.

Table 11: Efficiency indicators in this reporting period

Efficiency Indicators	2010– 2011	2011– 2012	2012– 2013	2013– 2014	Target 2014– 2015	Actual 2014– 2015
2.1 Average Cost per Consulting Exercise with Children and Young People	\$37,330	\$24,501	\$37,395	\$17,831	\$39,718	\$16,485
2.2 Average Cost of Conducting Research and Consultation	\$22,430	\$9,991	\$15,412	\$23,985	\$23,445	\$25,177

#### Notes

- Note 1 This is the sixth year of reporting on the KPI determined by the Government's Outcome Structure Review Group on 7 April 2009.
- Note 2 The decrease in Average Cost per Consultation Exercise with Children and Young People in the 2014–15 Budget compared to the 2014–15 Actual is due to the larger than anticipated participation rate of children and young people in two major consultation projects occurring during the financial year.

### **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 her functions.

There were no directions under Section 26 of the Act in 2014–15.

### Other financial disclosures

#### Board and Committee Remuneration

The Commissioner for Children and Young People 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 2015, the Commissioner for Children and Young People employed 22 staff, the equivalent of 15.8<sup>2</sup> full-time employees. One staff member was released on secondment for a six month period which concluded in July 2015.

Table 12: Staff summary at 30 June 2015

	Number of	staff (FTE)		-2014 nder
Staff type	2013-2014	2014–2015	Male	Female
Full-time permanent	6	6	2	4
Full-time contract	1	3	2	1
Part-time permanent	4	5.4 <sup>3</sup>	-	9
Part-time contract	0.6	1.4	-	3
On secondment	2	1	-	1
Vacancies	1.7			
TOTAL	15.5	16.8	3	13

#### Staff development

Throughout 2014–15 the Commissioner has undertaken a number of human resource policy reviews aimed at continuing to support strategies identified within the Public Sector Commission's Strategic Directions for the Public Sector Workforce 2009-2014 and the Commissioner for Children and Young People's workforce plan.

Policy reviews in 2014–15 were in relation to:

- staff attendance
- staff attendance at conferences and events
- regional travel
- · performance appraisal and development
- employee relations
- social networking
- employee assistance program
- reimbursement for the use of optical aids
- · gifts and benefits
- alcohol consumption.

2 Includes 0.6FTE on maternity leave

3 Includes 0.6FTE on maternity leave

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### Worker's compensation

There were no workers compensation claims in 2014–15. The Commissioner's injury management policy was reviewed and approved by Corporate Executive in 2014–15 to ensure it remains compliant with the *Workers Compensation and Injury Management Act 1981*.

This policy and associated procedures have been communicated to all current employees, is included in the induction pack for new employees and available through the office's electronic document management system. It will be provided directly to staff should they suffer a workrelated injury and a return to work program will be developed for each work-related injury case, as required under the Act.

The Hazard Identification Checklist and quarterly inspections program implemented in February 2012 have continued throughout 2014–15. The results of quarterly inspections are reported to Commissioner for Children and Young People's Corporate Executive with any issues raised monitored to ensure they are 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**

#### Expenditure on advertising, market research, polling and direct mail

In accordance with s175ZE of the *Electoral Act 1907*, the Commissioner for Children and Young People incurred the following expenditure in advertising, market research, polling, direct mail and media advertising:

Total expenditure for 2014–15 was \$1,986.70. Expenditure was incurred in the following areas:

Table 13: Expenditure on advertising, market research, polling and direct mail

	Total Expenditure	Organisation	Amount
Advertising agencies	Nil		Nil
Market research organisations	Nil		Nil
Polling organisations	Nil		Nil
Direct mail organisations	Nil		Nil
Media advertising organisations	Nil	Adcorp	\$1,986.70

### **Disability Access and Inclusion Plan**

- The Commissioner for Children and Young People's Disability Access and Inclusion Plan 2013–2016 was approved by the Corporate Executive in May 2013.
- The comprehensive plan addresses requirements of public authorities under the Disability Services Act 1993, as well as access and inclusion requirements under the WA Equal Opportunity Act 1984 and the Federal Disability Discrimination Act 1992 (DDA).
- The Disability Access and Inclusion Plan 2013–2016 is available to all staff. It forms part of the Commissioner's standard induction information and is available in the records management system of the Commissioner's office and on the website.
- The <u>Commissioner's website</u> complies with e-Government disability standards.
- The Commissioner for Children and Young People notes the Government's six desired outcomes for people with disabilities and is committed to ensuring these are incorporated and addressed in all our operations.
- The office's outcomes for children and young people with disabilities are as follows:
  - The services of, and any events organised by, the Commissioner for Children and Young People identify children and young people with disabilities as a priority group, consult with them and seek their active participation.
  - Access to the buildings and other facilities of the Commissioner for Children and Young People is designed to meet the special needs of children and young people with disabilities.
  - Children and young people with disabilities have access to information from the Commissioner for Children and Young People in a suitable format.

- Children and young people with disabilities receive equal service from the staff of Commissioner for Children and Young People.
- Children and young people with disabilities have equal opportunity to make complaints to the Commissioner for Children and Young People.
- Children and young people with disabilities have equal opportunity to participate in any public consultation by the Commissioner for Children and Young People.

The Commissioner for Children and Young People conducted disability awareness training for all available employees in February 2015. Staff also attended a training session by representatives from the School of Special Education Needs: Sensory to discuss strategies for working with people who experience visual and hearing impairments.

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#### Compliance with Public Sector Standards and ethical codes

The Commissioner for Children and Young People 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:

1. the WA Public Sector Code of Ethics

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

During 2014–15, office staff members have:

- commenced a review of the Code of Conduct to ensure it complies with the Public Sector Commissioner's Instruction No 8 with all staff, including inviting comment on the draft
- held regular staff meetings where any matters relevant to Public Sector Standards could be raised and discussed
- undertaken training in Accountable and Ethical Decision Making for all staff who joined the agency post June 2014 when the previous refresher training was undertaken.

#### Compliance with Public Sector Standards

The Commissioner has established procedures to ensure compliance with s31(1) of the *Public Sector Management Act 1994* and has conducted appropriate internal assessments of recruitment practices and processes.

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

#### Compliance with Western Australia Public Sector Code of Ethics

There has been no evidence of non-compliance with 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 Commissioner's Recordkeeping Plan and its supporting documents (including the functional Retention & Disposal Schedule, Business Classification Scheme and Recordkeeping Policies and Procedures) were developed in accordance with Section 19 of the *State Records Act 2000* and approved by the State Records Office in December 2014. In developing the recordkeeping plan, the Commissioner engaged a consultant to assist in evaluating the efficiency and effectiveness of its recordkeeping processes. Findings from the review were incorporated in the development and preparation of the approved recordkeeping plan. In conjunction with this evaluation and review, the office of the Commissioner for Children and Young People upgraded its electronic recordkeeping system in early 2015.

The office of the Commissioner for Children and Young People has operated an electronic document records management system, with very limited storage of hard copy documents since the commencement of operations in 2007–08. Every member of the Commissioner's staff is responsible for ensuring they are aware of, and comply with, the recordkeeping standards outlined in the *State Records Act 2000*.

The Commissioner's Records Awareness Training program is an important whole of agency professional development instrument. All staff are provided with self-paced online training modules in both recordkeeping standards and in the electronic document records management system. Both modules are modelled on the *State Records Act 2000* and were revised and updated in 2014–15 to incorporate improvements identified from the evaluation of the recordkeeping plan. The online training is mandatory for all staff. New staff are provided access to the training at induction and also meet with the Records Management Administrator to learn their recordkeeping responsibilities as a government officer. Recordkeeping information and procedures are also included in induction packs. Systems Administrator training was also conducted for three staff members in May 2015.

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### **Government policy requirements**

### Substantive equality

The Commissioner for Children and Young People is not represented on the Strategic Management Council but supports the intent and substance of the Policy Framework for Substantive Equality.

#### **Reconciliation Action Plan**

The Commissioner for Children and Young People's Reconciliation Action Plan 2013–15, was endorsed by Reconciliation Australia in September 2012. The Plan contains strategies and actions to deliver realistic, achievable and measurable actions that support Aboriginal and Torres Strait Islander children and young people.

All work undertaken by the Commissioner for Children and Young People is underpinned by her legislative requirement to have special regard for Aboriginal and Torres Strait Islander children and young people, which ensures the principles identified within the Reconciliation Action Plan are integrated into all office procedures and practices. This included:

- acknowledgement of traditional ownership in all speeches by the Commissioner in 2014–15
- staff awareness training integrated into the Performance Appraisal and Development System
- all submissions to 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
- from time-to-time organisations that represent or work with Aboriginal children and young people are invited to speak to the Commissioner's staff to promote a greater understanding of issues
- display of art by young Aboriginal people in the Commissioner's office.

Staff who had not previously attended any formal cultural awareness training attended a session sponsored by Reconciliation Australia. A whole-of-office cultural awareness session was also conducted in February 2015. For more information on how the Commissioner has worked to acknowledge and address the needs of Aboriginal children, young people, families and communities, see page 18.

#### Occupational Safety, Health and Injury Management

In the administration of the office, the Commissioner and her Executive have a strong commitment to occupational safety and health and injury management. Occupational safety and health is a standing agenda item at monthly Corporate Executive meetings, where any issues are documented and monitored to ensure resolution.

The Commissioner for Children and Young People has an *Occupational Safety and Health Policy*, including incident and accident reporting forms, which are stored electronically and available to staff. Three staff members hold current first aid certificates.

#### Communication and consultation

The Commissioner prioritises communication and consultation with employees in relation to safety and health matters, and has an active occupational health and safety program. Open communication and working together aligns with the values of the Commissioner's office and serves to promote the effective resolution of hazards and risks. Occupational Health and Safety is a standing agenda item on the monthly Corporate Executive meetings.

The Commissioner adopts a number of informal and formal strategies when communicating and consulting with employees. These include:

- issuing staff with Occupational Safety and Health (OSH) policy and procedures during induction process
- making OSH policy and procedures easily accessible in the TRIM document management system
- discussing health and safety at office meetings as issues arise
- providing written information via email and circulars on matters affecting the Commissioner
- displaying information clearly within the office as issues arise or to highlight whole-of-government OSH initiatives as relevant.

An Occupational Health and Safety Audit of the Commissioner for Children and Young People was conducted in May 2012, within the five year review period. All items identified in the audit as requiring action have since been implemented.

Periodic ergonomic assessments are carried out, particularly after any significant staff turnover or if a staff member is experiencing any concerns relating to their office set-up. Based on a recommendation following the most recent ergonomic assessment, the Commissioner is shortly to introduce a standing office for one staff member who has been experiencing ongoing issues related to sitting for long periods. The success of this may lead to additional units being made available to other interested staff members.

Indicator	2012– 2013	2013– 2014	Target 2014– 2015	Actual 2014– 2015
Number of fatalities	0	0	0	0
Lost time injury/disease (LTI/D) incidence rate	0	0	0	0
Lost time injury severity rate	0	0	0	0
Percentage of injured workers returned to work within 28 days	N/A	N/A	N/A	N/A
Percentage of managers trained in occupational safety, health and injury management responsibilities	80	100	100	100

Table 14: Occupational safety and health data in this reporting period

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