

## ERRATUM

### COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE ANNUAL REPORT 2023-2024

Following publication and tabling of the 2023-2024 Commissioner for Children and Young People Annual Report discrepancies were identified from the audited financials and the annual report financial tables

The identified information below shows the correct financial tables and notes that should have been included in the 2023-2024 annual report.

#### 1. Page 53

Commissioner for Children and Young People

### Disclosures and legal compliance

#### Certification of financial statements

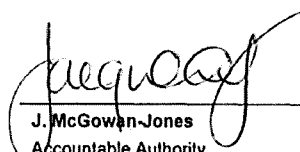
For the financial year ended 30 June 2024

The accompanying financial statements of the Commissioner for Children and Young People (CCYP) 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 ended 30 June 2024 and the financial position as at 30 June 2024.

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



R. Montlva  
A/Chief Finance Officer  
26 July 2024



J. McGowan-Jones  
Accountable Authority  
26 July 2024

This certification of financial statements disclosure replaces the disclosure on page 53 of the annual report. It should have appeared with the signatory's disclosure dates as 26 July 2024 and not August 2024.

#### 2. Page 63

Commissioner for Children and Young People

### Notes to the financial statements

#### 1. Basis of preparation

The Commissioner for Children and Young People (CCYP) is a government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the accountable authority of the CCYP on 26 July 2024.

The annual financial statements were authorised for issue by the accountable authority on 26 July 2024 and not 30 June 2024.

## 3. Page 69

**3.1 Income from State Government**

	2024	2023
	\$	\$
Appropriation received during the period:		
- Service appropriation	3,263,000	3,115,000
<b>Total service appropriation</b>	<b>3,263,000</b>	<b>3,115,000</b>
Resources received from other public sector entities during the period:		
- Department of Justice – Corporate Support	111,738	97,660
- Government Offices Accommodation – Leasing	13,328	13,145
- Government Offices Accommodation – Fixtures & Fittings depreciation	63,684	63,684
- Department of Education – HR systems support	-	847
- Department of Communities- Resource for one Senior Policy Officer	-	24,192
<b>Total resources received free of charge</b>	<b>188,750</b>	<b>199,528</b>
<b>Total income from State Government</b>	<b>3,451,750</b>	<b>3,314,528</b>

**Service Appropriations** are recognised as income at fair value of consideration received in the period in which the CCYP gains control of the appropriated funds. The CCYP gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

**Resources received from other public sector entities** is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

These notes replace the notes on page 69 of the annual report. The note, income from other public sector entities did not appear in the final audited financial statements and was not applicable.

## 4. Page 73

**5.1 Receivables**

	2024	2023
	\$	\$
<b>Current</b>		
GST receivable	41,972	40,473
Other receivable <sup>(a)</sup>	4,866	-
<b>Total current</b>	<b>46,838</b>	<b>40,473</b>
<b>Non-current</b>		
Accrued salaries account <sup>(b)</sup>	51,590	41,574
<b>Total non-current</b>	<b>51,590</b>	<b>41,574</b>
<b>Total receivables at end of the period</b>	<b>98,428</b>	<b>82,047</b>

<sup>a)</sup> Other receivables include salary overpayments as at 30 June 2024.

<sup>b)</sup> Funds held in the special purpose account for the purpose of meeting the 27th pay in a reporting period that occurs every 11 year. This account is classified as non-current for the year before the 27<sup>th</sup> pay year.

This table replaces the table on page 73 of the annual report. The superscript to identify notes were not included accurately and note (a) was not included.

## 5. Page 75

**6.1 Lease Liability** note did not include the following:

The CCYP does not have any operational vehicles now as it was transferred to Department of Water and Environmental Regulation in September 2023.

## 6. Page 80

**9.1.1 Statement of comprehensive income variances**

	Variance Note	Estimate <sup>(1)</sup> 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Expenses</b>						
Employee benefits expense	1	2,389,000	1,993,410	1,971,452	(395,590)	21,958
Supplies and services	2,A	545,000	803,271	585,760	258,271	217,511
Depreciation expenses		20,000	3,518	7,751	(16,482)	(4,233)
Finance costs		1,000	261	853	(739)	(592)
Accommodation expenses		374,000	340,585	320,872	(33,415)	19,713
Other expenses	B	148,000	136,133	231,020	(11,867)	(94,887)
Loss on disposal of leased asset			-	1,400	-	(1,400)
<b>Total cost of services</b>		<b>3,477,000</b>	<b>3,277,178</b>	<b>3,119,108</b>	<b>(199,822)</b>	<b>158,070</b>
<b>Income</b>						
Other income		-	-	9,500	-	(9,500)
Gain on disposal of leased asset			473	-	473	473
<b>Total income other than income from State Government</b>		<b>-</b>	<b>473</b>	<b>9,500</b>	<b>473</b>	<b>(9,027)</b>
<b>Net cost of services</b>		<b>3,477,000</b>	<b>3,276,705</b>	<b>3,109,608</b>	<b>(200,295)</b>	<b>167,097</b>
<b>Income from State Government</b>						
Service appropriation		3,237,000	3,263,000	3,115,000	26,000	148,000
Resources received	3	240,000	188,750	199,528	(51,250)	(10,778)
<b>Total income from State Government</b>		<b>3,477,000</b>	<b>3,451,750</b>	<b>3,314,528</b>	<b>(25,250)</b>	<b>137,222</b>
<b>Surplus for the period</b>		<b>-</b>	<b>175,045</b>	<b>204,920</b>	<b>175,045</b>	<b>(29,875)</b>
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>175,045</b>	<b>204,920</b>	<b>175,045</b>	<b>(29,875)</b>

1. These estimates are published in the State Budget 2023-24, Budget Papers No 2 'Budget Statements'.

This table replaces the table on page 80 of the annual report. The expenses actuals 2023 and variances have been updated to reflect the audited financials 2023-2024. The variance note references have been updated to reflect appropriate references within the annual report.

## 7. Page 81

**9.1.2 Statement of financial position variances**

	Variance notes	Estimate 2024 <sup>1</sup>	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		1,067,000	1,197,195	1,018,400	130,195	178,795
Receivables		33,000	46,838	40,473	13,838	6,365
<b>Total current assets</b>		<b>1,100,000</b>	<b>1,244,033</b>	<b>1,058,873</b>	<b>144,033</b>	<b>185,160</b>
<b>Non-current assets</b>						
Receivables		35,000	51,590	41,574	16,590	10,016
Amounts receivable for services		580,000	590,000	572,000	10,000	18,000
Plant and equipment (including right-of-use assets)	4,C	28,000	3,036	28,929	(24,964)	(25,893)
<b>Total non-current assets</b>		<b>643,000</b>	<b>644,626</b>	<b>642,503</b>	<b>1,626</b>	<b>2,123</b>
<b>Total assets</b>		<b>1,743,000</b>	<b>1,888,659</b>	<b>1,701,376</b>	<b>145,659</b>	<b>187,283</b>

1. These estimates are published in the State Budget 2023-24, Budget Papers No 2 'Budget Statements'.

This table replaces the table on page 81 of the annual report. This minor change of the variance note reference has been updated to reflect the appropriate note within the annual report.

## 8. Page 82

9.1.2 Statement of financial position  
variances (continued)

	Variance notes	Estimate 2024 <sup>1</sup>	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Liabilities</b>						
<b>Current liabilities</b>						
Payables		45,000	132,001	151,673	87,001	(19,672)
Lease liabilities		5,000	-	3,646	(5,000)	(3,646)
Employee related provisions	5,D	315,000	191,076	169,445	(123,924)	21,631
Other/contract liabilities	6	148,000	-	-	(148,000)	-
<b>Total current liabilities</b>		<b>513,000</b>	<b>323,077</b>	<b>324,764</b>	<b>(189,923)</b>	<b>(1,687)</b>
<b>Non-current liabilities</b>						
Employee related provisions	D	64,000	50,594	16,877	(13,406)	33,717
Lease liabilities	E	13,000	-	19,792	(13,000)	(19,792)
<b>Total non-current liabilities</b>		<b>77,000</b>	<b>50,594</b>	<b>36,669</b>	<b>(26,406)</b>	<b>13,925</b>
<b>Total liabilities</b>		<b>590,000</b>	<b>373,671</b>	<b>361,433</b>	<b>(216,329)</b>	<b>12,238</b>
<b>Net assets</b>		<b>1,153,000</b>	<b>1,514,988</b>	<b>1,339,943</b>	<b>361,988</b>	<b>175,045</b>
<b>Equity</b>						
Contributed equity		25,000	10,000	10,000	(15,000)	-
Accumulated surplus		1,128,000	1,504,988	1,329,943	376,988	175,045
<b>Total equity</b>		<b>1,153,000</b>	<b>1,514,988</b>	<b>1,339,943</b>	<b>361,988</b>	<b>175,045</b>

1 These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

This table replaces the table on page 82 of the annual report. This minor change of the variance note reference has been updated to reflect the appropriate note within the annual report.

## 9. Page 83

9.1.3 Statement of cash flows  
variances

	Variance notes	Estimate <sup>(1)</sup> 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Cash flows from state government</b>						
Service appropriation		3,218,000	3,245,000	3,091,000	27,000	154,000
Holding account drawdown		3,000	-	-	(3,000)	-
<b>Net cash provided by State Government</b>		<b>3,221,000</b>	<b>3,245,000</b>	<b>3,091,000</b>	<b>24,000</b>	<b>154,000</b>
<b>Cash flows from operating activities</b>						
<b>Payments</b>						
Employee benefits	7,F	(2,389,000)	(1,958,609)	(2,124,916)	430,391	166,307
Supplies and Services	8,G	(305,000)	(618,512)	(378,032)	(313,512)	(240,480)
Finance costs		(1,000)	(261)	-	739	(261)
Accommodation		(327,000)	(340,585)	(320,872)	(13,585)	(19,713)
GST payments on purchases		(91,000)	(111,485)	(104,201)	(20,485)	(7,284)
Other payments	9,H	(192,000)	(136,133)	(302,371)	55,867	166,238
<b>Receipts</b>						
GST receipts on sales		-	-	950	-	(950)
GST receipts from taxation authority		88,000	109,986	95,429	21,986	14,557
Other receipts		-	-	9,500	-	(9,500)
<b>Net cash used in operating activities</b>		<b>(3,217,000)</b>	<b>(3,055,599)</b>	<b>(3,124,513)</b>	<b>161,401</b>	<b>68,914</b>

This table replaces the table on page 83 of the annual report. This minor change of the variance note reference has been updated to reflect the appropriate note within the annual report. The receipts variance between actual and estimate from taxation authority has been updated to reflect the audited financials 2023-2024 as a positive.