



Annual Information Statement 2024-2025

Ageing and Disability
Commission



Acknowledgement of Country

We acknowledge Aboriginal People as the First Nations Peoples of NSW and pay our respects to Elders past and present.

We acknowledge the ongoing connection Aboriginal people have to this land and recognise Aboriginal people as the original custodians of this land.

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Letter to the Legislative Council and Legislative Assembly

30 October 2025

The Hon Benjamin Franklin MLC
President
Legislative Council
Parliament House
Sydney NSW 2000

The Hon Greg Piper MP
Speaker
Legislative Assembly
Parliament House
Sydney NSW 2000

Dear Mr President and Mr Speaker

NSW Ageing and Disability Commission Annual Information Statement 2024-25

I am pleased to present the Annual Information Statement for the NSW Ageing and Disability Commission (ADC), which covers the period of 12 months ending 30 June 2025.

This report is presented to the Parliament in accordance with section 25 of the *Ageing and Disability Commissioner Act 2019* and Division 7.3 of the *Government Sector Finance Act 2018*.

The ADC has self-assessed that we are a Group 2 agency under the Framework for Financial and Annual Reporting (TPG-00) and have thereby prepared an Annual Information Statement. We have prepared a minimum Annual Information Statement that meets the requirements for Group 2 agencies.

In accordance with section 28 of the *Ageing and Disability Commissioner Act 2019*, I recommend that this report be made public immediately.

Yours sincerely



Jeff Smith
NSW Ageing and Disability Commissioner



1. Overview

The NSW Ageing and Disability Commission (ADC) is an independent NSW government agency that focuses on protecting and promoting the rights of adults with disability and older people, and protecting them from abuse, neglect and exploitation in their family, home and community.

Our primary functions involve:

Handling reports about abuse, neglect and exploitation

The ADC's Ageing and Disability Abuse Helpline handles enquiries and statutory reports about adults with disability (aged 18 years and over) and older people (aged 65 years and over, or aged 50 years and over if Aboriginal or Torres Strait Islander) who are subject to, or at risk of, abuse, neglect and exploitation.

The Helpline provides early intervention and assistance by giving information, advice, support, and referrals. In some cases, the ADC takes further action, including making inquiries, working with the adult and other parties to improve the adult's safety and circumstances, and conducting investigations.

Building community capability to prevent, detect and address abuse

We carry out a range of activities to raise awareness and educate the public about matters relating to the abuse, neglect and exploitation of adults with disability and older people in their family, home and community. We seek to build and strengthen the capability of individuals and communities to prevent, identify, and appropriately respond to abuse.

The ADC administers the *Ageing and Disability Commissioner Act 2019* (ADC Act). Via sub-delegation by the NSW Children's Guardian, we also administer the OCV scheme in relation to children in residential out-of-home care under the *Children's Guardian Act 2019*.

Inquiring into systemic issues and making recommendations to government

We inquire into and report on systemic issues relating to abuse, neglect and exploitation of adults with disability and older people, and/or the protection and promotion of their rights. The ADC can also consult with the Ageing and Disability Advisory Board and provide advice and make recommendations to Government on these matters.

Coordinating the Official Community Visitor scheme

The ADC oversees and coordinates the NSW Official Community Visitor (OCV) scheme. OCVs are Ministerial appointees who visit people living in residential care in NSW. Their main role is to raise issues affecting residents with providers, the Minister and other appropriate bodies to enable timely resolution of the issues and improve outcomes. The activities of OCVs are detailed in a separate annual report, available on the ADC website.

2. Strategy

Our strategic objectives

The ADC promotes and upholds the rights of adults with disability and older people to live free from abuse, neglect and exploitation in their family, home and community.

This year, we continued to implement our five-year Strategic Plan, which focuses on five key pillars:

ADC Strategic Plan 2023 – 2028

Safeguard and uphold rights	Learn and influence	Educate and engage	Facilitate change	Organisational capability
Support the community to identify and respond to abuse, neglect and exploitation of adults with disability and older people in their family, home and community.	Share information, data and practices to inform stakeholders on effective preventative measures in relation to abuse, neglect and exploitation of adults with disability and older people.	Build momentum and continually raise awareness about abuse, neglect and exploitation of adults with disability and older people and improve the capability of the service workforce to better identify and respond to abuse.	Use our experience and learnings to create broader systemic change so responses to abuse, neglect and exploitation are improved and fewer adults with disability and older people are at risk.	Build and maintain organisational capability to effectively respond to current and emerging issues, and to ensure our staff are engaged and have the tools they need to do their jobs well.



ADC strategic plan – second year implementation highlights

Safeguard and uphold rights

- Handled an increased number of statutory reports – including a 22% increase in the number of reports received, and a 17% increase in the number of reports closed.
- Increased the number of investigations by the ADC, including a 36% increase in the number of investigations commenced, and an 18% increase in the number of investigations finalised.
- Enhanced our data capture in relation to the gender and LGBTQIA+ identity of adults in statutory reports.
- Assisted OCVs to increase visits and identification of issues. This included a 9% increase in the number of visits and a 10% increase in the number of issues identified, despite a 17% increase in the number of visitable services.
- Assisted OCVs to refer 73 matters to appropriate bodies for resolution.
- Facilitated the OCV ‘systemic issues project’ – including reporting on issues in 2023-24 and supporting OCVs to focus on a further three systemic issues in 2024-25.
- Progressed work with the ADC’s Multicultural Working Group, including obtaining input to inform our multicultural engagement project.

Organisational capability

- Developed and implemented a roadmap of actions to support the ADC to better manage demand, support staff wellbeing, and increase impact.
- Progressed development of a new OCV scheme data system to better inform allocation and prioritisation decisions.
- Progressed data enhancements to the ADC case management system to gain increased efficiencies in our work on enquiries and reports about abuse, neglect and exploitation.
- Delivered training and development for ADC staff and OCVs, including in Aboriginal cultural awareness and strengths-based practice.

Learn and influence

- Progressed important enhancements to our data to strengthen data capture, analysis and reporting. The enhancements will enable the ADC to better inform practice, research, and prevention and response strategies.
- Progressed a research project on neglect of older people and adults with disability in their family, home and community, including engaging UNSW to deliver a literature review, data analysis, and research report.
- Released five-year data snapshots on reports and outcomes in 2019 – 2024.
- Obtained the guidance and input of people with lived experience to inform the development of resources to better support older women and women with disability in relation to domestic, family and sexual violence (DHSV).

Facilitate change

- Implemented a ‘serious neglect protocol’ to guide ADC actions on reports involving serious neglect, including actions to upskill other agencies and influence practice.
- Made submissions to inform inquiries and consultations, including in relation to restrictive practices authorisation, the National Plan to prevent abuse of older people, Retirement Villages Regulation, NSW Digital Inclusion Strategy, and loneliness.

Educate and engage

- Developed resources to upskill frontline staff in ageing, disability and HSV services to better identify and respond to HSV of older women and women with disability.
- Developed and disseminated a World Elder Abuse Awareness Day toolkit.
- Held an emergency management disability forum with Homes NSW and the Premier’s Department.
- Continued the ‘Know Your Rights’ campaign, which included radio and digital advertising in diverse languages.

3. Operations and performance

3.1 Our activities to improve community prevention and responses to abuse and neglect

Our activities to support the community to better prevent, identify and respond to abuse, neglect and exploitation of adults with disability and older people are primarily focused on three streams: strategic communications, stakeholder engagement, and training and education.

Strategic communications

In 2024-25, in addition to our regular communications across our social media channels, monthly newsletters, and our website, our main strategic communications activities included that we:

- Amplified the messages and themes of the International Day of People with Disability, including participation in a forum hosted by the Canterbury Bankstown Council and local abuse prevention Collaborative.
- Developed and distributed a World Elder Abuse Awareness Day (WEAAD) communications toolkit for stakeholders to use to increase awareness and support preventative actions. We also participated in WEAAD events hosted by Canterbury Bankstown Council and the Abuse Prevention Collaboratives in the Hunter Central Coast and St George areas.
- Published an article on abuse, neglect and exploitation of adults with disability and older people in the State Library e-newsletter.
- Issued a media release to highlight the prevalence of domestic and family violence in reports to the ADC about older women across NSW and the need for action.

Training and education

This year, we were involved in 91 training sessions, speaking engagements, and community forums. This was a 17% increase on the previous reporting period (78).

We continued our focus on raising awareness and building community capability to better uphold the rights of adults with disability and older people, and preventing, detecting and responding to abuse and neglect in their family, home and community. However, we also undertook targeted activities, including:

- Education and engagement events with NSW Health, focusing on the role of the ADC, the Memorandum of Understanding between our agencies, and how we work together. We presented to NSW Health Aged Care and Disability Advisory Groups and an Aged Care Collaborative Forum; and held a joint webinar for NSW Health staff.
- We held a webinar for frontline workers and managers on abuse, neglect and exploitation of adults with disability and older people, the work of the ADC, and how they can better identify and respond to the abuse.
- We presented at a range of large conferences to raise awareness and influence practice in relation to abuse, neglect and exploitation of adults with disability and older people. These included presentations on coercive control at the Australian Elder Abuse Conference; lessons from ADC investigations at the National Investigations Symposium; and domestic and family violence of older people and adults with disability at the Women's Domestic Violence Court Advocacy Program Forum.
- We delivered training to the Royal Australian College of General Practitioners on strengthening clinical practices to safeguard adults vulnerable to abuse in their family, home and community.
- We provided regular training to NSW Police, including at Crime Prevention Officer forums and Detectives' Training. We also participated in a video for the NSW Police mandatory coercive control training program, providing information and examples to illustrate the experience of older people and adults with disability of coercive control and key messages for frontline police.

Stakeholder engagement

During the year, the ADC maintained high engagement with diverse stakeholders, primarily targeted at opportunities to further the objectives of the ADC, and to inform and support local community actions.

In addition to regular consultations and meetings with our Advisory Board and our ageing and disability sector roundtables, our activities included the following:

- Abuse prevention Collaboratives – local community abuse prevention Collaboratives comprise government and non-government organisations that drive local efforts to prevent, identify and respond to abuse and neglect of older people and adults with disability. This year, we continued to support Collaboratives across NSW, including holding four-monthly forums with Collaborative leaders to facilitate information sharing, collaboration, networking and engagement opportunities.
- Multicultural engagement – to help support and strengthen the ADC's work with multicultural communities, this year we:
 - Boosted our Multicultural Working Group (MWG), adding two new member agencies (Western Sydney Migrant Resource Centre and Disability Advocacy NSW) to the original five agencies.
 - Consulted with the MWG and the Advisory Board to help shape the development of our engagement project to better prevent, detect and respond to abuse of older people and adults with disability in multicultural communities. The project, targeted at multicultural intermediaries, will commence in 2025-26.
 - Updated our local government area data profiles to cover a five-year period. The profiles combine data on reports to the ADC with local Census data; they will help the ADC to identify priority populations for the project.
- We participated in the Seniors Expo and a range of community events during the Seniors Festival, including in Burwood, Campbelltown, Padstow, Fairymeadow, Waratah and Hornsby.
- In October, in partnership with Homes NSW and the Premier's Department, we facilitated an Emergency Management and Disability Forum, which focused on strategies to support an inclusive approach to emergency management for people with disability in NSW.
- Coercive control – during the year, the ADC provided regular input to inform training, campaigns, and practice in relation to coercive control of adults with disability and older people in NSW. This included participation in an advisory group on coercive control training for non-government organisations and frontline staff, and ongoing participation in an interagency Coercive Control Taskforce Reference Group.





RESUS	
D	Check for Danger
R	Response?
S	Send for Help
A	Open Airway
B	Normal Breathing?
C	Start CPR
D	Attach Defibrillator (AED)

3.2 Our activities to respond to reports about abuse

This section provides a summary of our activities and performance in 2024-25 in relation to contacts with the ADC about abuse, neglect and exploitation of adults with disability and older people in NSW.

More comprehensive data on calls, enquiries and reports is routinely published on our website, including quarterly and annual data.

Calls to the Ageing and Disability Abuse Helpline

Our Helpline is the central point of contact for requests for information, advice and assistance from the ADC.

In 2024-25, the Helpline received **17,527 calls**, which was consistent with calls in the previous year (17,342). Between 2019-20 and 2024-25, calls to the Helpline **increased by 68%**.

Reports and enquiries

During the year, the Helpline received 6,975 matters (reports and enquiries), comprising:



The data in 2024-25 reflects the continuing trend of increasing demand for the ADC, including:

- The number of **matters** we received was **22% higher** than the previous year (5,707), and **78% higher** than the start of the ADC in 2019-20 (3,917).
- The number of **reports** was **22% higher** than the previous year (4,806). Between 2019-20 and 2024-25, the number of reports **increased by 155%** (a 2.5-fold increase).

Reports we handled and finalised in 2024-25

The ADC Act enables us to take a range of actions in response to a report, depending on the circumstances of the individual case, including to:

- decline to take action on a report
- make a referral to another person or body
- make preliminary inquiries to decide how to deal with a report
- conduct an investigation
- provide relevant information to a relevant agency to enable or assist the agency to provide a service, make a decision or assessment, or take other action.

Most reports are handled solely by the Helpline, mainly by providing advice, information, support, and making appropriate referrals. Where substantial further actions are needed, the matter is assigned to our Community Supports

and Investigations Unit.

In 2024-25, the ADC closed 5,476 reports, an increase of 17% on the previous year. Three-quarters of the reports (4,093) were handled at an early point by the Helpline providing assistance and support, referring matters to other appropriate parties, and providing early case coordination to the adult or reporter.

In 23% of the reports closed this year, the primary action taken by the ADC involved further work on the report, including making inquiries; working with the adult and other parties to address risks and improve outcomes; referring the matter to NSW Police; and/or investigating.

Half of the reports (51%) were closed within seven days, consistent with the early assistance and resolution approach of the Helpline. This was slightly lower than the previous year (56%).

Table 1: Age of case at closure, reports closed in 2024-25

0-7 days	8-14 days	15-30 days	>30 days	Total
2,815	384	475	1,802	5,476

Referrals to other agencies

The ADC regularly makes referrals to other agencies, either to ensure that the report goes to the most appropriate agency, or to enable services to be provided or other actions to be taken in relation to a report. The ADC Act requires us to report on the number of referrals we make, to whom, and the outcome of each referral.

In 2024-25, we made 558 referrals to other agencies, including:

- 91 referrals to the Aged Care Quality and Safety Commission, the Health Care Complaints Commission (HCCC) and the NDIS Quality and Safeguards Commission. See tables 2, 3 and 4.
- 240 referrals to NSW Police, including 219 referrals about reports involving alleged criminal offences, and a further 21 referrals about other matters (such as to obtain a welfare check on the adult). See table 5.
- 227 referrals to other agencies, including advocacy, aged care, disability, health care, legal and other services. See table 6.

Table 2: Number and outcome of referrals by the ADC to the HCCC, 2024-25

Outcome of referral	Number of referrals
Made inquiries – taking or took further action	6
Made inquiries – no further action	3
Accepted referral	1
Total	10

Table 3: Number and outcome of referrals by the ADC to the Aged Care Quality and Safety Commission, 2024-25

Outcome of referral	Number of referrals
Made inquiries – taking or took further action	13
Accepted referral	9
Other	9
Declined at outset	1
Total	32

Table 4: Number and outcome of referrals by the ADC to the NDIS Quality and Safeguards Commission, 2024-25

Outcome of referral	Number of referrals
Accepted referral	34
Other	6
Made inquiries – no further action	4
Declined at outset	2
Investigated – no further action	1
Investigated – taking or took further action	1
Made inquiries – taking or took further action	1
Total	49

Table 5: Number and outcome of referrals by the ADC to NSW Police, 2024-25

Outcome of referral	NSW Police Force (potential criminal offences)	NSW Police Force (other referrals~)
Agency accepted referral	74	19
Agency made inquiries – no further action	45	0
Agency investigated – taking or took further action	33	0
Agency made inquiries – taking or took further action	24	1
Agency advised will act on matter	16	0
Other	12	1
Agency investigated – no further action	11	0
Agency making inquiries	3	0
Agency advised matter declined at outset	1	0
Total	219	21

~ Includes referrals for welfare checks and crime prevention assistance.

Table 6: Number and outcome of referrals by the ADC to other person or body, 2024-25

Referral made to	Outcome of referral	Number of referrals
Advocacy support services (Including Ability Rights Service, Disability Advocacy NSW, Justice Advocacy Service, Older Persons Advocacy Network, People with Disability Australia, Seniors Rights Service, Seniors Rights Victoria, Side by Side Advocacy)	Agency accepted referral	12
	Agency made inquiries – no further action	2
	Other	2
Aged care assessment and support services (Including Aged Care Assessment Teams, Anglicare, Central Coast Veteran and Family Hub, Dementia Support Australia, My Aged Care, Wesley Mission Care Finder, and Your Side)	Agency accepted referral	13
	Agency advised matter declined at outset	1
	Agency advised will act on matter	1
	Agency made inquiries – taking/took further action	1
Animal welfare services (Including RSPCA)	Agency accepted referral	1
Carer and respite services (Including Care Finder, Carer Gateway, and Catholic Care)	Agency accepted referral	16
	Agency advised will act on matter	2
	Agency advised matter declined at outset	1
	Other	1
Commonwealth Government agencies (Including National Disability Insurance Agency, Scamwatch, and Services Australia)	Agency accepted referral	9
	Agency made inquiries – taking/took further action	2
	Agency advised will act on matter	1
	Other	1
Counselling and mediation services (Including Community Justice Centre and Relationships Australia NSW)	Agency accepted referral	3
	Agency advised matter declined at outset	1
	Agency did not advise	1
Disability support services (Including Kempsey Neighbourhood Centre, Northcott, The Benevolent Society, Uniting Local Area Coordination)	Agency accepted referral	3
	Agency advised will act on matter	1
	Other	1
Domestic and family violence services (Including Women's Domestic Violence Court Advocacy Service, Indigo House, Safety Action Meetings)	Agency accepted referral	10
	Agency advised matter declined at outset	1
	Agency advised will act on matter	1
	Agency did not advise	2
	Agency investigated – taking/took further action	1
	Agency made inquiries – no further action	1

Referral made to	Outcome of referral	Number of referrals
Emergency services (Including NSW Ambulance and NSW Fire and Rescue)	Agency accepted referral	15
	Agency advised will act on matter	1
	Agency did not advise	2
	Other	1
Financial services (Including Commonwealth Bank, Regional Australia Bank, St George Bank)	Agency accepted referral	2
	Agency advised will act on matter	1
	Agency did not advise	1
	Agency made inquiries – taking/took further action	1
Health (including mental health) services (Including Access Mental Health, Acute Mental Health Team, Community Mental Health Teams, EACH, Geriatric Flying Squad, Head to Health, Intellectual Disability Health Teams, Mental Health Access Line, Home Nursing Service, Palliative Care Team, Primary Health Networks, RACE, Statewide Intellectual Disability Mental Health Outreach Service, and Local Health Districts)	Agency accepted referral	39
	Agency advised will act on matter	5
	Agency advised matter declined at outset	4
	Agency made inquiries – taking/took further action	2
Housing services (Including Connecting Homes, Homes NSW, Hume Housing, Momentum Specialist Housing Service, MURRA MIA West Aboriginal Tenants Service)	Agency accepted referral	4
	Agency advised matter declined at outset	1
	Agency made inquiries – no further action	1
Legal support services (Including Legal Aid, Finn Roache Lawyers, Justice Connect, Northern Rivers Community Legal Centre)	Agency accepted referral	24
	Agency advised matter declined at outset	1
	Agency did not advise	3
Local Government (Including Cumberland Council)	Agency made inquiries – taking/took further action	1
Multicultural support services (Including Advanced Diversity Services and Multicultural Care)	Agency accepted referral	2
NSW Government agencies (Including Official Community Visitor Scheme, Community Corrections, Department of Communities and Justice, Department of Customer Service, NSW Civil and Administrative Tribunal, NSW Fair Trading, NSW Trustee and Guardian, Office of the Legal Services Commissioner, Transport NSW, and Victims Services)	Agency accepted referral	20
	Agency investigated – taking/ took further action	1
	Agency made inquiries – no further action	1
	Agency made inquiries – taking/took further action	1
Other State/Territory Government agencies (Including Victoria Police)	Agency accepted referral	1
Total		227

Investigations

In 2024-25, the ADC commenced 114 investigations, including 42 investigations into reports about adults with disability, and 72 investigations into reports about older people.

The ADC Act requires us to report on the number of investigations we have conducted where the consent of the adult was not given. As identified in table 7, in 83 cases (73%) this year, we commenced the investigation without the consent of the adult – because of the seriousness of the allegations or the risk to the personal safety of the adult (54); and/or because the adult was unable to provide consent (27); and/or because we were unable to gain direct access to the adult (2).

Table 7: Consent status in relation to investigations commenced in 2024-25

	Adults with disability	Older people	Total	% of total investigations
Consent obtained	10	21	31	27.2
Investigation commenced without consent – adult incapable of giving consent despite receiving support	10	17	27	23.7
Investigation commenced without consent – seriousness of the allegations/risk to adult's personal safety	22	32	54	47.4
Investigation commenced without consent – unable to access the adult despite reasonable efforts	0	2	2	1.8
Total*	42	72	114	100

*Percentage may not total 100 due to rounding





3.3 Our activities on systemic issues

During the year, we progressed important projects and other activities targeted at systemic issues relating to abuse, neglect and exploitation of adults with disability and older people and their rights.

We made submissions to relevant inquiries, reviews and consultations to ensure that considerations and actions are informed by the experience of adults with disability and older people. This included submissions in relation to loneliness, the Retirement Village Regulation, the authorisation of restrictive practices, the NSW Digital Strategy, and the National Plan to end the abuse and mistreatment of older people. All submissions are available on our website.

Domestic, family and sexual violence project

In 2024-25, with funding from the Office of the NSW Women's Safety Commissioner, we completed a project focused on building the capability of frontline workers to identify and respond to domestic, family and sexual violence (DFSV) against older women and women with disability.

As part of the project, we produced a suite of resources and guidance for ageing, disability, domestic violence and other frontline staff to inform and support their work with older women and women with disability who have experienced DFSV, comprising:

- online training modules
- factsheets
- reflective practice resources
- a safety planning guide.

The project and resources were informed by a project advisory group and consultation with people with lived experience. The resources are available on the ADC website and will be formally launched in 2025-26.

Neglect project

We have progressed our two-year research project on neglect of older people and adults with disability in their family, home and community in NSW. The primary aim of the project is to better understand the factors contributing to neglect, to inform and improve prevention and early intervention strategies.

This year, we engaged the Social Policy Research Centre in the University of NSW to undertake a literature review and analysis of ADC data to produce a research report. The draft report was received at the end of the financial year. The final research report will be publicly released once finalised, with the project due to be completed in 2025-26.

3.4 Our activities to coordinate the Official Community Visitor scheme

Official Community Visitors (OCVs) are independent appointees of the Minister for Families and Communities and the Minister for Disability Inclusion. They operate under Part 4 of the ADC Act and Part 9 of the *Children’s Guardian Act 2019*. Detailed information on the activities of OCVs is provided in the OCV annual report, which can be found on the ADC website.

OCVs visit:

- accommodation services where residents are in the full-time care of the service provider – including children and young people in residential out-of-home care (OOHC), and adults in NDIS-funded disability supported accommodation, and
- assisted boarding houses.

The primary role of OCVs is to visit people living in residential care to identify and raise issues affecting them with the service providers and other appropriate bodies to enable those issues to be resolved as early and quickly as possible. OCVs have a focus on understanding the views and wishes of residents and providing information about, and promoting, their rights.

In 2024-25, OCVs:



The ADC has an oversight and coordination role in relation to the OCV scheme and supports OCVs on a day-to-day basis. In addition to running the day-to-day operation and administration of the OCV scheme, key activities of the ADC this year included:

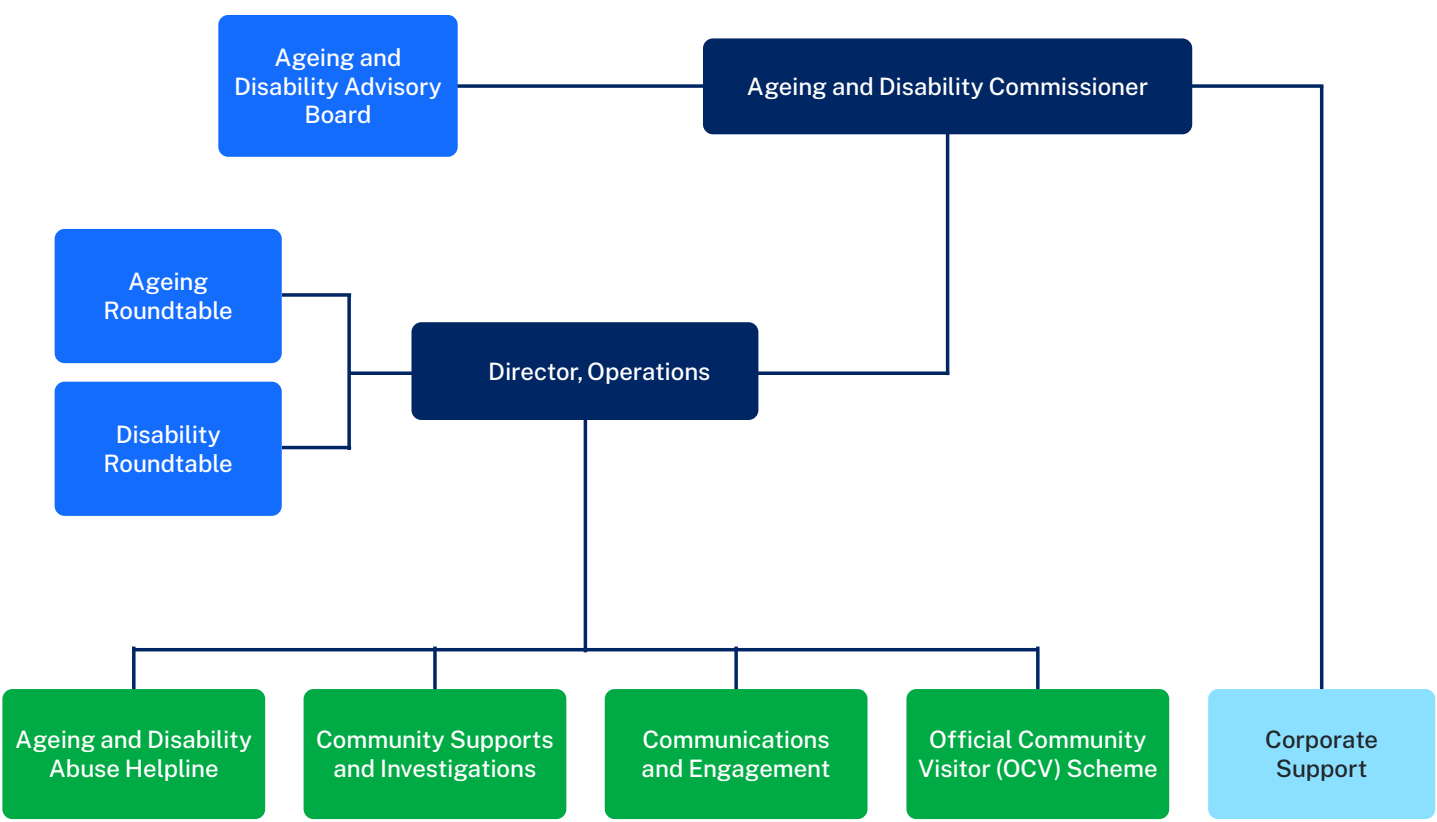
- implementing additional strategies to increase the allocation rate within the existing budget, including adjusting the number of visits to some services
- supporting OCVs to bring matters affecting residents to the attention of the Minister and relevant agencies, including through facilitating OCV referrals and complaints, providing quarterly data on issues identified by OCVs, and coordinating a meeting of a representative group of Visitors with the Minister
- holding the annual OCV conference and monthly practice forums to increase the knowledge of OCVs and enable peer support
- working with the OCG, DCJ and the NDIS Commission on arrangements to support the proactive provision of information to the OCV scheme about the location of visitable services
- finalising the development of a new OCV Online data system to support the operation of the OCV scheme, including to better inform decisions about which services to prioritise for allocation.

4. Management and accountability

Principal officers

- **Jeff Smith, Commissioner** (from 21 April) – Bachelor of Laws, Bachelor of Arts, Master of Laws, Graduate Diploma of Legal Practice
 - **Cecilia Cox, Acting Director, Operations** (Helpline, Community Supports and Investigations) (to 20 April) – Bachelor of Arts (Hons), Master of Occupational Therapy (Hons)
- **Kathryn McKenzie, Acting Commissioner** (to 20 April) and **Director, Operations** (from 21 April) – Bachelor of Education (Secondary – Humanities)
 - **Jackie Grozdanovski, Acting Director, Operations** (OCV scheme, Communications and Engagement) (to 20 April) – Bachelor of Education (Habilitation)

Summary organisational chart



Non-executive employees

On 30 June 2025, 38 non-executive employees worked for the ADC. This included full-time or part-time employees, those on an ongoing and temporary basis.

Our staff are employed under the provisions of the *Government Sector Employment Act 2013* (GSE Act), along with associated rules and regulations and the Crown Employees (Public Service Conditions of Employment) Award 2009. These industrial instruments set out the working conditions and entitlements offered to staff.

Workforce statistics

Table 8: Total number of ADC employees by employment category by year

	2022–23	2023–24	2024–25
Ongoing	25	30	32
Temporary	3	4	6
Senior Executives ¹	2	1	2
Casual			
Others			
Total	30	35	40

Table 9: Number of ADC employees by ANZSCO group at workforce census period²

	2022–23	2023–24	2024–25
Managers	9	8	7
Professionals	5	8	8
Technicians and Trade Workers			
Community and Personal Service Workers	3	3	4
Clerical and Administrative Workers	13	16	21
Sale Workers			
Machinery Operators and Drivers			
Labourers			
Total	30	35	40

Source: Workforce Profile Report 2024–25

1. In accordance with the Government Sector Employment Act, all Senior Executive employees are now subject to common public service senior executive employment contracts and are covered by the conditions of employment and guidelines for the Senior Executive. Where staff are performing higher duties to fill a public service senior executive position and are not already a public service senior executive employee, these numbers are not included in this table as Senior Executive employees as they are still covered by their substantive conditions of employment while receiving a notional monetary value equivalent to a Senior Executive position.

Senior Executives included in the above table includes people who as at the end of the year had been acting as Senior Executives for a period greater than three months. This is inconsistent with previous years counting rules.

2. Occupational group counts are made using NSW Government standard headcount and ANZSCO groupings reported in accordance with NSW Public Service Commission Workforce Profile specifications. The headcount number is consistent with the methodology used for the NSW Public Sector reported through the annual workforce profile and required under the Annual Reports (Departments) Regulation 2010.

Executive numbers and remuneration

In 2024-25, there were two substantive Senior Executives, comprising the Commissioner and the Director, Operations.

The Director, Operations, Kathryn McKenzie, was appointed to the Acting Commissioner role until 20 April 2025. The new Commissioner, Jeff Smith, commenced in the role on 21 April 2025.

The Commissioner is a statutory officer, and the remuneration of statutory officers is aligned to the Public Service Senior Executive Remuneration Framework. The other ongoing executive, Director Operations, is employed under the GSE Act as a Public Service Senior Executive (PSSE).

Executive gender and remuneration profiles during the year are represented in tables 10 and 11, including the Commissioner's position. The table reflects the substantive roles of the two Senior Executives. The Commissioner is paid in accordance with the determinations of the Statutory and Other Officers Remuneration Tribunal. Of our employee-related expenditure, 10.1% was related to Senior Executives in comparison to 9.7% in 2023-24.

Table 10: Number of Senior Executives employed in each band

Public Service Senior Executive Band	2022-23		2023-24		2024-25	
	Female	Male	Female	Male	Female	Male
1 (Director)	1		1		1	
2 (Executive Director/ Chief Executive)		1		1		1
3 (Deputy Secretary)						
4 (Secretary)						
Total		2		2		2

Source: Workforce Profile Report 2024-25. This table includes all employees in public service senior executive roles as at census date of 30 June 2025.

Senior Executives included in the above table includes people who as at the end of the year had been acting as Senior Executives for a period greater than three months. This is inconsistent with previous years counting rules.

Table 11: Average remuneration of Senior Executives employed in each band

Public Service Senior Executive Band	2022-23	2023-24	2024-25	
	Average remuneration (\$)	Average remuneration (\$)	Average remuneration (\$)	Range (\$)
1 (Director)	228,626	230,222	228,626	201,350 - 287,200
2 (Executive Director/ Chief Executive)	343,640	342,640	312,000	287,201 - 361,300
3 (Deputy Secretary)				
4 (Secretary)				

Source: Workforce Profile Report 2024-25.

Senior Executives included in the above table includes people who as at the end of the year had been acting as Senior Executives for a period greater than three months. This is inconsistent with previous years counting rules.

Consultants

In 2024-25, the ADC engaged one consultant. Neon Shed conducted a review of the ADC staff wellbeing framework at a total cost of \$12,540.

Privacy and Personal Information Protection Act compliance

In accordance with section 33 of the *Privacy and Personal Information Protection Act 1998*, the ADC publishes a Privacy and Information Management Framework on its website here: <https://ageingdisabilitycommission.nsw.gov.au/about-us/policies/privacy-and-information-management.html>.

The ADC did not receive any privacy complaints in 2024-25.

Government Information (Public Access) Act reporting

Under the *Government Information (Public Access) Act 2009* (GIPA Act) there is a conclusive overriding public interest against the disclosure of information relating to our report handling, investigative and reporting functions. This information is 'excluded information' under the GIPA Act. The secrecy provisions of the ADC Act also limit the information we can make publicly available.

This means that we tend to receive few GIPA Act applications, and those we do receive are frequently invalid (as they seek excluded information).

We also consider requests for information from the public and other agencies (including for excluded information) and decide whether it might be appropriate for us to exercise discretion to voluntarily disclose requested information under section 8 of the GIPA Act or other legislation.

In accordance with the GIPA Act, we:

- proactively release 'open access information' such as policy documents, submissions, and reports tabled in Parliament
- conduct regular reviews of other kinds of government information that should be made publicly available.

We also use social media to provide information about our work and engage with stakeholders, including members of the public. Our website provides information about our most recent publications and submissions, and access to our monthly newsletter that is distributed to a database of subscribers.

Statistical information about access applications

The ADC did not receive any formal (valid) requests for access to information under the GIPA Act during the reporting period.

We received and responded to 10 informal requests for access to information. Of the 10 informal requests:

- Five requests were for information that was 'excluded information' (information relating to our report handling, investigative and reporting functions), and thereby invalid applications under section 43 of the GIPA Act, and there was no other legal basis under which the information could be released.
- Five requests were for information that was 'excluded information' under section 43 of the GIPA Act, but the information was able to be released under the ADC Act.

The following information is reported in accordance with clause 8 of the GIPA Regulation 2018:

- Clause 8(a): During the yearly review, we reviewed the nature and types of government information we hold from our functions. No information beyond that already published was made publicly available.
- Clause 8(b): The total number of access applications received by the ADC during the reporting year (including withdrawn applications but not including invalid applications) — NIL.
- Clause 8(c): The total number of access applications received by the ADC during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to GIPA (information for which there is a conclusive presumption of overriding public interest against disclosure) — NIL.

Table 12: Invalid applications

Reason for invalidity	Number of applications
Application is for excluded information of the agency (section 43 of the Act)	10

Key risks affecting the ADC

Resourcing, demand, and psychological risk

One of the primary risks affecting the operation and performance of the ADC is resourcing. In 2024-25, the trend of year-on-year growth in the demand for the ADC’s services continued. In the six years since the start of the ADC, there has been a 68% increase in calls to the Helpline, a two-and-a-half-fold increase (155%) in statutory reports, and an 84% increase in the number of visitable services.

In the 2025-26 Budget, the ADC was fortunate to be granted an additional \$2 million per year over four years. The additional funding provides a critical uplift to our baseline budget and greater stability for the ADC and OCV scheme. However, as the funding effectively replaces the one-off grant funds that have been provided each year by DCJ to fill our budget gaps, it supports and maintains the ADC’s existing operations but does not address current or future growth in demand.

We previously identified increased psychological risk to ADC staff associated with the high and increasing volume of reports, the nature of the work (focused on abuse, neglect and exploitation), and the increasing number of higher-risk reports. During the year, we developed and began implementing a roadmap of strategies to assist the ADC to better manage demand and support staff wellbeing, while increasing our impact.

Some of the key actions taken in 2024-25 included:

- changes to the Helpline and our webform to reduce the matters that are more appropriate for other agencies and improve our ability to handle more calls and reports at the first point of contact
- roll out of a risk and prioritisation assessment tool
- enhancements to our data system to support our risk and prioritisation processes, streamline actions, and increase workflow automation
- an increased focus on webinars to enable higher volume and more targeted engagement
- an external review of our staff wellbeing framework and approaches.

Our implementation of the roadmap, and monitoring of the impact of the strategies, will continue in 2025-26.

1. Unless reported in this section, other statistical information required by clause 8(d) is NIL.

Internal audit and risk management policy attestation

Internal Audit and Risk Management Attestation Statement for the 2024-2025 Financial Year for the Office of the Ageing and Disability Commissioner

I, Jeff Smith am of the opinion that the Office of the Ageing and Disability Commissioner has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements		For each requirement, please specify whether compliant, non-compliant, or in transition
Risk Management Framework		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	Compliant
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	Compliant
Audit and Risk Committee		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	Compliant

Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair 1, Jan McClelland, 1 August 2024 to 31 July 2027 (*1 February 2024 to 31 July 2024 appointed as an Independent Member for a six-month transition period prior to being appointed as the Independent Chair*)
- Independent Chair 2, Carolyn Burlew, 1 August 2019 to 31 July 2024
- Independent Member 1, Ian Gillespie, 14 July 2021 to 13 July 2028
- Independent Member 2, Malcolm Clinch, 1 August 2024 to 31 July 2028
- Independent Member 3, Sally Pearce, 1 August 2024 to 31 July 2027
- Independent Member 4, Jennifer Palmer, 1 August 2024 to 31 July 2027

- Independent Member 5, Christine Feldmanis, 1 August 2019 to 31 July 2024
- Independent Member 6, Abby Bloom, 1 August 2019 to 31 July 2024

Shared Arrangements

I, Jeff Smith advise that the Office of the Ageing and Disability Commissioner has entered into an approved shared arrangement with the following agencies:

- Department of Communities and Justice
- Crown Solicitor's Office
- Legal Profession Admission Board

The resources shared include the Audit and Risk Committee, the Chief Audit Executive and the internal audit functions. The shared Audit and Risk Committee is a Principal Department Led Shared Audit and Risk Committee.



Jeff Smith
Commissioner
Ageing and Disability Commission
12 September 2025

Agency Contact:
Lakshmi Satyanarayana
Director Internal Audit and Chief Audit Executive
Contact: cae@dcj.nsw.gov.au.

5. Sustainability

Modern Slavery Act 2018 reporting

The ADC has taken reasonable steps to prevent, identify, mitigate, address, and remediate modern slavery risks and harms in operations and in supply chains.

No issues were raised with the ADC by the Anti-slavery Commissioner in 2024-25 in relation to the operations of our office.

Procurement spend details

The ADC’s total procurement spend in 2024-25 was at the value of \$934,757.

GRS due diligence level	Identified procurement spend	Categories procured
Heightened	\$218,207	- Facilities and building management - Fleet management - ICT
Standard	0	N/A
Light	\$14,000	- Facilities and building management
Minimal	\$702,550	- Courier services - Exempt – Employee Assistance Program - Human Resources - Marketing /advertising - Office supplies and services - Professional services – generic - Travel and transport

Workforce diversity

Workforce statistics

Table 13: Workforce diversity statistics¹

Workforce diversity group	Benchmark/target (%)	2022–23 (%)	2023–24 (%)	2024–25 (%)
Women	50	76.7	77.1	75
Aboriginal and Torres Strait Islander people	3.3	3.9	3.5	3.7
People whose first language spoken as a child was not English	23.2	15.4	35.5	34.0
People with disability	5.6	18.3	18.2	15.5
People with disability requiring work-related adjustment	N/A	7.6	7.4	6.8

Source: NSW Public Service Commission Workforce Profile – Diversity Data 2021 and 2025
1. Based on staff numbers on 30 June 2025.

Achievements in 2024-25 and aspirations for 2025-26

In 2024-25, the ADC achieved workforce diversity at above-benchmark levels for all indicators.

During the reporting period:

- We provided a summer internship in our Helpline through the CareerTrackers Aboriginal Internship Program. This program will continue in 2025-26.
- We arranged the delivery of Aboriginal cultural awareness and strengths-based training to ADC staff and OCVs in July and February.

In 2025-26, our workforce diversity strategies include:

- providing cultural awareness training to all ADC staff and OCVs
- maintaining or increasing the number of employees with disability
- increasing the number of Aboriginal OCVs.

Disability Inclusion Plan actions

This year, we completed actions under the State Disability Inclusion Plan and reported on our outcomes, including our work to:

- deliver rights-based community engagement and education activities
- support local councils to help their communities to better prevent and respond to abuse
- increase community-based abuse prevention Collaboratives
- train and support OCVs to identify and raise issues relating to the access of people in residential care to meaningful employment
- increase the employment of people with disability in the ADC
- implement effective referral arrangements for complaints about mainstream and specialist services.

We also nominated the actions we will take under the next NSW Disability Inclusion Plan, including initiatives to:

- boost the community’s understanding and capability to prevent and respond to coercive control of adults with disability and older people
- lead research into neglect of adults with disability and older people in their family, home and community
- strengthen the capability of frontline workers and advocates to prevent, identify and respond to domestic, family and sexual violence of women with disability and older women.

6. Financial performance



Mr Jeff Smith
Ageing and Disability Commissioner
Office of the Ageing and Disability Commissioner
via email: jeff.smith@adc.nsw.gov.au

Contact: Joan Rey Uyanguren
Phone no: 02 9275 7184
Our ref: R008-1981756498-3705

17 September 2025

Dear Mr Smith

STATUTORY AUDIT REPORT

for the year ended 30 June 2025

Office of the Ageing and Disability Commissioner

I have audited the financial statements of the Office of the Ageing and Disability Commissioner (the Office) as required by the *Government Sector Audit Act 1983* (GSA Act). This Statutory Audit Report outlines the results of my audit for the year ended 30 June 2025, and details matters I found during my audit that are relevant to you in your role as one of those charged with the governance of the Office. The GSA Act requires me to send this report to the Office's Accountable Authority, responsible minister and the Treasurer.

This report is not the Independent Auditor's Report, which expresses my opinion on the Office's financial statements. I enclose the Independent Auditor's Report, together with the Office's financial statements.

My audit is designed to obtain reasonable assurance the financial statements are free from material misstatement. It is not designed to identify and report all the matters you may find of governance interest. Therefore, other governance matters may exist that I have not reported to you.

My audit is continuous. If I identify new significant matters, I will report these to you immediately.

Audit result

I expressed an unmodified opinion on the Office's financial statements.

Misstatements in the financial statements

Misstatements (both monetary and disclosure deficiencies) are differences between what has been reported in the financial statements and what is required in accordance with the Office's financial reporting framework. Misstatements can arise from error or fraud.

I have certain obligations for reporting misstatements:

- the Auditing Standards require matters of governance interest and significant misstatements identified during the audit to be communicated to those charged with governance
- statutory obligations require the Auditor-General to report misstatements resulting from or not detected because of failures in internal controls and/or systemic deficiencies which pose a significant risk to the Office.

The Appendix lists and explains the nature and impact of the misstatements contained in the financial statements.

- Table one reports an uncorrected misstatement
- Table two reports the effect on the reported net result of the misstatement that has not been corrected in the period in which it occurred
- Table three reports corrected disclosure deficiencies.

Based on my evaluation, none of the misstatements reported are due to fraud.

Compliance with legislative requirements

My audit procedures are targeted specifically towards forming an opinion on the Office's financial statements. This includes testing whether the Office complied with key legislative requirements relevant to the preparation and presentation of the financial statements. The results of the audit are reported in this context. My testing did not identify any reportable instances of non-compliance with legislative requirements.

Auditor-General's Report to Parliament

The 2025 Auditor-General's Report to Parliament will incorporate the results of the audit.

Publication of the Statutory Audit Report

The information in this Statutory Audit Report and any attachments is confidential and intended for management and those charged with governance only. This document may not be shared with other parties without the consent of the Audit Office.

Acknowledgment

I thank the Office's staff for their courtesy and assistance.

Yours sincerely



Joan Rey Uyanguren
A/Director, Financial Audit

Delegate of the Auditor-General for New South Wales

APPENDIX

Table one: Uncorrected monetary misstatement

The following uncorrected monetary misstatement was identified and discussed with management. I have received a written representation from Mr Jeff Smith and Mr Matt Easdown on 12 September 2025 confirming management's belief the effect of not correcting this misstatement is immaterial to the financial statements as a whole. I agree with management's determination and do not consider the uncorrected misstatement significant enough to modify my opinion in the Independent Auditor's Report.

Description	Assets	Liabilities	Net result	Other comprehensive income
Effect of potential correction	Increase/ (decrease) \$'000	(Increase)/ decrease \$'000	(Increase)/ decrease \$'000	(Increase)/ decrease \$'000
Factual misstatement				
The Office has not recognised the prepaid portion of an invoice that was recorded as an expense in the current year. We note the transaction covers the period after 30 June 2025.	22	--	(22)	--
Total impact if misstatement was corrected	22	--	(22)	--

Table two: Effect of misstatement on the reported net result

To fully understand the current year's financial result, those charged with governance should consider the impact of the current period misstatement that remains uncorrected.

This table illustrates the effect of the misstatement that has not been corrected in the period in which it occurred.

Description and effect	Net result (Increase)/ decrease \$'000
Net result as reported	243
Current year misstatement that has not been corrected	(22)
Adjusted current year net result	221

Table three: Corrected disclosure deficiencies

Management corrected the following disclosure deficiencies in the current year's financial statements. I agree with management's determination and confirm this treatment complies with Australian Accounting Standards.

AASB reference	Disclosure title	Description of disclosure deficiency
AASB 15 'Revenue from contracts with customers' and AASB 1058 'Income of Not-for-Profit Entities'	Note 3(b) Grants and contributions	Grants for the Neglect Project were incorrectly categorised as 'grants with sufficiently specific performance obligations' instead of 'grants without sufficiently specific performance obligations' in prior year (\$130,000). This has been subsequently corrected by management.*
AASB 101 'Presentation of Financial Statements'	Note 8 Payables Note 10 Provisions	Management's reclassification of payroll tax provisions from provisions to payables did not capture the prior year balance. This has been subsequently corrected by management.
Various	Various	Minor disclosure amendments were identified by the audit team and subsequently corrected by management.

* Misstatement identified by management.

Office of the Ageing and Disability Commissioner

[ABN 52 330 968 585]

Annual Financial Statements

for the year ended 30 June 2025

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Office of the Ageing and Disability Commissioner
Statement by the Accountable Authority

For the year ended 30 June 2025

Pursuant to section 7.6 (4) of the *Government Sector Finance Act 2018* ('the GSF Act'), I state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards (which include Australian Accounting Interpretations), the applicable requirements of the GSF Act, the *Government Sector Finance Regulation 2024* and the Treasurer's Directions issued under the GSF Act.
- present fairly the Office of the Ageing and Disability Commissioner's financial position, financial performance and cash flows for the year ended 30 June 2025.



Jeff Smith
Commissioner

12 September 2025

Office of the Ageing and Disability Commissioner

Statement of Comprehensive Income

For the year ended 30 June 2025

		Actual 2025 \$'000	Actual 2024 \$'000
	Notes		
Continuing operations			
Expenses excluding losses			
Personnel services expenses	2(a)	6,570	5,871
Operating expenses	2(b)	2,084	2,169
Depreciation	2(c)	10	28
Total expenses excluding losses		8,664	8,068
 Revenue			
Grants and contributions	3(b)	8,388	8,053
Acceptance by the Crown of employee benefits and other liabilities	3(c)	33	259
Total revenue		8,421	8,312
 Net result from continuing operations		(243)	244
 TOTAL COMPREHENSIVE INCOME / (DEFICIT)		(243)	244

The accompanying notes form part of these financial statements.

Office of the Ageing and Disability Commissioner

Statement of Financial Position

As at 30 June 2025

		Actual 2025 \$'000	Actual 2024 \$'000
	Notes		
ASSETS			
Current assets			
Cash and cash equivalents	4	2,573	2,682
Receivables	5	172	153
Total current assets		2,745	2,835
Non-current assets			
Plant and equipment	6	-	4
Right-of-use assets	7	11	-
Total non-current assets		11	4
Total assets		2,756	2,839
LIABILITIES			
Current liabilities			
Payables	8	599	351
Lease liabilities	9	11	-
Provisions	10	788	690
Contract liabilities	11	250	300
Total current liabilities		1,648	1,341
Non-current liabilities			
Provisions	10	23	20
Contract liabilities	11	150	300
Total non-current liabilities		173	320
Total liabilities		1,821	1,661
Net assets		935	1,178
EQUITY			
Accumulated funds		935	1,178
Total equity		935	1,178

The accompanying notes form part of these financial statements.

Office of the Ageing and Disability Commissioner

Statement of Changes in Equity

For the year ended 30 June 2025

	Notes	Accumulated funds \$'000	Total equity \$'000
Balance at 1 July 2024		1,178	1,178
Net result for the year		(243)	(243)
Total comprehensive income / (deficit) for the year		(243)	(243)
Balance at 30 June 2025		935	935
Balance at 1 July 2023		934	934
Net result for the year		244	244
Total comprehensive income for the year		244	244
Balance at 30 June 2024		1,178	1,178

The accompanying notes form part of these financial statements.

Office of the Ageing and Disability Commissioner

Statement of Cash Flows

For the year ended 30 June 2025

	Notes	Actual 2025 \$'000	Actual 2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Personnel services related		(6,260)	(5,990)
Suppliers for goods and services		(1,096)	(1,592)
Total payments		(7,356)	(7,582)
Receipts			
Grants and other contributions		7,146	7,687
Reimbursements from the Crown for employee related benefits	3(c)	31	259
GST recoveries		76	96
Total receipts		7,253	8,042
NET CASH FLOWS FROM OPERATING ACTIVITIES	12	(103)	460
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of principal portion of lease liabilities		(6)	-
NET CASH FLOWS FROM FINANCING ACTIVITIES		(6)	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(109)	460
Opening cash and cash equivalents		2,682	2,222
CLOSING CASH AND CASH EQUIVALENTS	4	2,573	2,682

The accompanying notes form part of these financial statements.

1. Summary of Material Accounting Policy Information

(a) Reporting entity

The Office of the Ageing and Disability Commissioner (the ADC) is a statutory authority controlled by the State of New South Wales and established under the *Ageing and Disability Commissioner Act 2019 No 7* on 1 July 2019.

The ADC is a not-for-profit entity, and it has no cash generating units.

These financial statements for the year ended 30 June 2025 have been authorised for issue by the Commissioner on 12 September 2025.

(b) Basis of preparation

The ADC's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (GSF Act); and
- Treasurer's Directions issued under the GSF Act.

The ADC financial statements have been prepared on a going concern basis. It is expected that ADC has adequate cash holding and cash inflows to continue operations for the foreseeable future. ADC is supported by the NSW Government with annual portfolio grant funding provided by the Department of Communities and Justice (the Department). Refer to Note 3 (a) and 3 (b) for details regarding the portfolio grant and contributions arrangements.

Plant and equipment and certain financial assets and liabilities are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the ADC's presentation and functional currency.

(c) Statement of compliance

The financial statements and notes comply with AAS, which include Australian Accounting Interpretations.

(d) Accounting for the Goods and Services Tax (GST)

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

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

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

(e) Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

1. Statement of Material Accounting Policy Information (continued)

(f) Changes in accounting policy, including new or revised Australian Accounting Standards

i) Effective for the first time in 2024-2025

The accounting policies applied in 2024-25 are consistent with those of the previous financial year. Several amendments and interpretations apply for the first time in 2024-25. ADC has assessed the new and amended standards and interpretations that are effective for the first time and have determined they are unlikely to have a material impact on the financial statements.

ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new AAS unless Treasury determines otherwise.

The following new AAS have not been applied and are not yet effective, as per NSW Treasury Policy and Guidelines Paper TPG 25-02 *Mandates of options and major policy decisions under Australian Accounting Standards*:

- AASB 17 *Insurance Contracts* (effective from 1 July 2026)
- AASB 18 *Presentation and Disclosure in Financial Statements* (effective from 1 January 2028)
- AASB 2014-10 *Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture* (effective from 1 January 2028)
- AASB 2022-9 *Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector* (effective from 1 July 2026)
- AASB 2023-5 *Amendments to Australian Accounting Standards – Lack of Exchangeability* (effective from 1 January 2025)
- AASB 2024-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* (effective from 1 January 2026)
- AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11* (effective from 1 January 2026)
- AASB 2024-4B *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]* (effective from 1 January 2028).

The ADC has assessed these new standards and interpretations and consider the impact to be immaterial.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

2. Expenses excluding losses

	2025 \$'000	2024 \$'000
(a) Personnel services expenses		
Salaries and wages ⁽¹⁾	4,955	4,255
Superannuation - defined contribution plans	593	474
Annual leave and long service leave	650	762
Workers' compensation insurance ⁽²⁾	39	56
Payroll tax	333	324
	6,570	5,871

⁽¹⁾ Salaries and wages expenses increased in 2024-25, due to the conversion of casuals to permanent staff. No employee related costs have been capitalised and included in plant and equipment in 2024-2025 and in 2023-2024.

⁽²⁾ The workers' compensation insurance premium is paid by the Department and allocated to ADC based on a cost allocation model. In 2023–24, the Department revised this model to reflect the lower risk profile of non-frontline staff, including those supporting frontline services. ADC's workers' compensation costs are calculated using this model which results in a lower premium compared to previous years.

Recognition and measurement

Employees are provided by the Department to carry out the ADC's operating functions. The employment of the Commissioner is governed by a contract of employment between the Commissioner and the responsible Minister subject to the *Ageing and Disability Commissioner Act 2019*.

The Department recovers the ADC's employee related expenses (including entitlement and leave accruals) from the ADC. The employee related expenses paid or payable to the Department are classified as "Personnel Services" in the Statement of Comprehensive income, and are calculated by the Department using the following recognition and measurement criteria:

- Salaries and wages (including non-monetary benefits), and annual leave expenses are recognised in the period which the employees render the service. It is measured at undiscounted amounts of the benefits accruing to ADC at the reporting date.
- Superannuation is calculated as a percentage of the employees' salary.
- On-costs, such as payroll tax and workers' compensation insurance premiums, which are consequential to employment, are recognised as expenses where the employee benefits to which they relate have been recognised.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

2. Expenses excluding losses (continued)

	2025 \$'000	2024 \$'000
(b) Operating expenses		
Auditor's remuneration - external	30	29
Auditor's remuneration - internal	17	28
Advertising and public awareness campaigns	142	161
Contractors and outsourced service	182	463
Travel ⁽¹⁾	334	275
IT related costs ⁽²⁾⁽³⁾	588	399
Legal and other professional fees	65	36
Fees for services	2	5
Fees for shared services ⁽²⁾	228	250
Printing	9	22
Repairs and maintenance	14	56
Staff related costs	114	79
Postage and stationery	18	14
Rent expenses ⁽²⁾	305	288
Telecommunication	20	21
Cleaning ⁽²⁾	3	14
Motor vehicle operating costs	-	3
Other operating expenses	13	26
	2,084	2,169

⁽¹⁾ Travel mainly relates to activities for the Official Community Visitors (OCV) scheme.

⁽²⁾ Cleaning, Fees for shared services, Rent expenses and IT related costs include the ADC's Service Partnership Agreement with the Department to provide corporate services of \$937,793 (2024: \$885,971).

⁽³⁾ Included in IT-related costs is an amount of \$215,909 (2024: \$46,302) relating to computer support upgrades for the OCV system.

	2025 \$'000	2024 \$'000
(c) Depreciation		
Plant and equipment	4	28
Right-of-use asset – office	6	-
	10	28

Refer to Note 6 and Note 7 for recognition and measurement policies on depreciation.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

3. Revenue

(a) Statement of Compliance and Deemed Appropriation

The *Appropriation Act 2024* (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$21,345.7 million to the Attorney General out of the Consolidated Fund for the services of the Department for the year 2024-25. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of the Department and entities that it is administratively responsible for, including the ADC.

The lead Minister for ADC, being the Minister for Families and Communities and the Minister for Disability Inclusion, are taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time ADC receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by ADC. These deemed appropriations are taken to have been given for the services of the Department.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department. It has been prepared by aggregating the spending authorities of both the Minister for Families and Communities and the Minister for Disability Inclusion for the services of the ADC and the Attorney General for the services of the Department. It reflects the status at the point in time this disclosure statement is being made. The ADC's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for FY24/25 and FY23/24, authorising officers of the ADC to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the ADC. However, as it relates to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of the Department to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the *Appropriations Act* and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the Department.

Recognition and measurement

Income from Parliamentary appropriations, other than deemed appropriations, does not contain enforceable and sufficiently specific performance obligations as defined by AASB 15 *Revenue from Contracts with Customers*. Therefore, appropriations (other than deemed appropriations) are recognised as income when the ADC obtains control over the assets comprising the appropriations. Control over appropriations is normally obtained upon the receipt of cash.

Deemed appropriation money is government money that ADC receives or recovers (including from the Commonwealth or another entity) or a kind prescribed by the regulation that is not appropriated under the authority of an Act.

(b) Grants and contributions

	2025 \$'000	2024 \$'000
Grants without sufficiently specific performance obligations:		
Grants from the Department	7,100	7,036
Other contribution from the Department ⁽¹⁾	1,088	1,016
Grants with sufficiently specific performance obligations:		
Other contribution from the Department	200	-
Other contribution from University of Technology Sydney	-	1
	8,388	8,053

⁽¹⁾ The \$130,000 Neglect Project in FY24 has been reclassified from Grants with specific obligations to Grants without specific obligations to align with current year classification.

Recognition and measurement

Income from grants without sufficiently specific performance obligations is recognised when ADC obtains control over the granted assets (e.g. cash).

Income from grants with sufficiently specific performance obligation is recognised when ADC satisfy their obligation under contract, and income is only recognised to the extent it is highly probable that a significant reversal will not occur.

Other contributions from the Department comprise of corporate services, rent and outgoings and other services that are measured at fair value using the Service Partnership Agreement with the Department.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

3. Revenue (continued)

(c) Acceptance by the Crown of employee benefits and other liabilities

	2025 \$'000	2024 \$'000
The following liabilities and / or expenses have been assumed by the Crown:		
Long service leave	33	259
	33	259

4. Current assets – cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash at bank and on hand	2,573	2,682
	2,573	2,682

Refer to Note 13 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

5. Current assets – receivables

	2025 \$'000	2024 \$'000
Current receivables		
GST recoverable from the Australian Taxation Office	14	28
Prepayments	42	94
Amounts due from other government agencies ⁽¹⁾	116	22
Other receivables	-	9
	172	153

⁽¹⁾ The amounts due from other government agencies relates to long service leave recoupment from the Crown to be passed on by the Department.

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 13.

Recognition and measurement

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The ADC holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

6. Non-current assets – plant and equipment

	Plant and equipment \$'000	Total \$'000
At 1 July 2023 - fair value		
Gross carrying amount	204	204
Accumulated depreciation and impairment	(172)	(172)
Net carrying amount	32	32
Year ended 30 June 2024		
Net carrying amount at beginning of year	32	32
Depreciation expense	(28)	(28)
Net carrying amount at end of year	4	4
At 1 July 2024 - fair value		
Gross carrying amount	131	131
Accumulated depreciation and impairment	(127)	(127)
Net carrying amount	4	4
Year ended 30 June 2025		
Net carrying amount at beginning of year	4	4
Depreciation expense	(4)	(4)
Net carrying amount at end of year	-	-
At 30 June 2025 - fair value		
Gross carrying amount ⁽¹⁾	131	131
Accumulated depreciation and impairment	(131)	(131)
Net carrying amount	-	-

⁽¹⁾ ADC's plant and equipment are fully depreciated but continue to be used in operations.

Recognition and measurement

Acquisition of plant and equipment

Plant and equipment are initially measured at cost, and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to the asset when initially recognised in accordance with the requirements of other AAS.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Capitalisation threshold

Plant and equipment costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Right-of-Use Assets acquired by lessees

AASB 16 Leases (AASB16) requires a lessee to recognise a right-of-use asset for most leases. The Commission has elected to present right-of-use assets separately in the Statement of Financial Position. Further information on leases is contained at Note 7.

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

6. Non-current assets – plant and equipment (continued)

Impairment of plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As plant and equipment is carried at fair value, impairment can only arise in the rare circumstances where the costs of disposal are material.

Depreciation of plant and equipment

Depreciation is provided for on a straight-line basis so as to write off the depreciable amount of each asset as it is consumed over its useful life to the ADC. All material identifiable components of assets are depreciated separately over their useful lives.

The depreciation rates used for each class of assets are as follows:

Computer Equipment	25%
Office Furniture and Fittings	20%

7. Leases

(a) Right-of-use assets under lease

	2025 \$'000	2024 \$'000
Year ended 30 June		
Balance at 1 July	-	-
Addition	17	-
Depreciation expense (Note 2(c))	(6)	-
Net carrying amount at end of year	11	-

(b) Lease liabilities

The following table presents liabilities under leases.

	2025 \$'000	2024 \$'000
Balance at 1 July	-	-
Additions	17	-
Payments	(6)	-
Balance at 30 June	11	-

The following amounts were recognised in the Statement of Comprehensive Income for the year ending 30 June 2025 in respect of leases where the ADC is the lessee:

	2025 \$'000	2024 \$'000
Depreciation expense of right-of-use assets	6	-
Total amount recognised in the Statement of Comprehensive Income	6	-

The ADC had a total cash outflows of \$5,563 in FY2025 (FY2024: Nil).

Recognition and measurement

Contracts are assessed at inception to determine whether the contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified assets for a period of time in exchange for consideration.

Lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets are recognised and measured at the present value, except for short-term leases and leases of low-value assets.

7. Leases (continued)

Right-of-use assets

Right-of-use assets are recognised at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Right-of-use assets are subsequently measured at cost and depreciated on a straight-line basis over the shorter of the lease term of 1.5 years and the estimated useful lives of the assets.

Lease liabilities

At the commencement date of the lease, lease liabilities are recognised and measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease.

Short-term leases and leases of low-value assets

The short-term lease recognition exemption is applied to short-term leases of plant and equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

The lease of low-value assets (less than \$10,000) recognition exemption is also applied to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as an expense on a straight-line basis over the lease term.

8. Current liabilities – payables

	2025 \$'000	2024 \$'000
Creditors	12	49
Personnel services payable	356	148
Accrued expenses ⁽¹⁾	231	154
	599	351

⁽¹⁾ Accrued expenses include \$96,422 (2024: \$18,562) payable to the Department for operating costs relating to the computer support upgrades for the OCV system and payroll tax.

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 13.

Recognition and measurement

Payables represent liabilities for goods and services provided to the ADC and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

Notes to the financial statements

For the year ended 30 June 2025

9. Current liabilities – lease liabilities

	2025 \$'000	2024 \$'000
Current		
Lease liability (Note 7)	11	-
	11	-

Details regarding liquidity risk are disclosed in Note 13.

Recognition and measurement

Lease liabilities classified as financial liabilities at amortised cost are initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

10. Current/Non-current liabilities – provisions

	2025 \$'000	2024 \$'000
Current		
Employee benefits and related on-costs		
Parental Leave	13	-
Annual leave* including oncost	570	509
Long service** leave including oncost	205	181
	788	690
*Current annual leave obligations expected to be settled after 12 months	156	99
**Current long service leave obligations expected to be settled after 12 months	193	175
	349	274
Non-Current		
Employee benefits and related on-costs		
Long service leave including oncost	23	20
	23	20
Aggregate employee benefits and related on-costs		
Provisions	811	710
Accrued salaries, wages and on-costs (Note 8)	356	148
	1,167	858

Recognition and measurement

(i) Salaries and wages, annual leave and sick leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave as prescribed by TPG24-23) can be used to approximate the present value of the annual leave liability. The ADC has assessed the actuarial advice based on the ADC's circumstances and has determined that the effect of discounting is immaterial to annual

Office of the Ageing and Disability Commissioner

Notes to the financial statements

For the year ended 30 June 2025

10. Current/Non-current liabilities - provisions (continued)

Recognition and measurement (continued)

(i) Salaries and wages, annual leave and sick leave (continued)

leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have the right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

(ii) Long service leave

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date in accordance with AASB 119 *Employee Benefits*. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using Commonwealth government bond rates at the reporting date.

The entity's liabilities for long service leave is assumed by the Crown. The entity accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'.

(iii) Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of superannuation, payroll tax and workers' compensation insurance premiums.

11. Current/Non-current liabilities – contract liabilities

	2025 \$'000	2024 \$'000
Contract liabilities - Current	250	300
Contract liabilities - Non current	150	300
	400	600
	2025 \$'000	2024 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	600	80
Transaction price allocated to the remaining performance obligations from the contract with customers	400	600

Recognition and Measurement

The Contract liabilities relate to advance funding from the Department and other government agencies for various projects undertaken by ADC. Project funding received have specific performance obligations and deliverables. The performance obligations are satisfied over time when resources are deployed to complete the performance outcomes.

The transaction price allocated to the remaining performance obligations at the reporting date relates to Office of the Women's Safety Commissioner project to combat the domestic and family violence.

12. Reconciliation of cash flows from operating activities to net result

	2025 \$'000	2024 \$'000
Net cash flows from operating activities	(103)	460
Depreciation expense	(10)	(28)
Increase in receivables	19	123
(Increase) / Decrease in payables and provisions	(349)	209
Decrease / (Increase) in contract liabilities	200	(520)
Net result	(243)	244

13. Financial instruments

The ADC's principal financial instruments are outlined below. These financial instruments arise directly from the ADC's operations or are required to finance the ADC's operations. The ADC does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The ADC's main risks arising from financial instruments are outlined below, together with the ADC's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout the financial statements.

The Commissioner has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the ADC, to set risk limits and controls to monitor risks. Compliance with policies is reviewed by the ADC on a regular basis.

a) Financial instrument categories

Class	Note	Category	2025 Carrying Amount \$'000	2024 Carrying Amount \$'000
Financial Assets				
Cash and cash equivalents	4	Amortised cost	2,573	2,682
Receivables ¹	5	Amortised cost	116	31
Financial Liabilities				
Payables ²	8	Financial liabilities measured at amortised cost	599	351
Lease liabilities	9	Financial liabilities measured at amortised cost	11	-

¹ Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7 *Financial Instruments: Disclosures*).

² Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7 *Financial Instruments: Disclosures*).

b) Financial risks**i. Credit risk**

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the ADC. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the ADC, including cash and receivables. No collateral is held by the ADC. The ADC has not granted any financial guarantees.

13. Financial instruments (continued)

b) Financial risks (continued)

Cash and cash equivalents

Cash comprises cash on hand and bank balances. The cash balance as at 30 June 2025 was \$2,573,388 (2024: \$2,682,908).

Other financial assets - Amounts due from other government agencies

The ADC is not materially exposed to concentrations of credit risk to a single debtor or group of debtors. The ADC's debtors are primarily other NSW Government entities and credit risk is very low.

ii. Liquidity risk

Liquidity risk is the risk that the ADC will be unable to meet its payment obligations when they fall due. The ADC continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

During the current year, there were no defaults of borrowings. No assets have been pledged as collateral. ADC's exposure to liquidity risk is deemed insignificant based on current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TPG25-04 *NSW Government Faster Payment Terms Policy*. For small business suppliers, payment is made within 5 business days of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than end of the month following the month in which an invoice or a statement is received. Interest may be payable on late payments to small businesses on significantly late payments. For payments to other suppliers, the payment of simple interest is at the discretion of the Commissioner.

The table below summarises the maturity profile of the ADC's financial liabilities based on contracted undiscounted payments, together with the interest rate exposure.

	Weighted average effective interest rate	Nominal Amount \$'000	Interest Rate Exposure			Maturity Dates		
			Fixed Interest Rate	Variable Interest Rate	Non- interest bearing \$'000	< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000
2025								
Payables	-	599	-	-	599	599	-	-
Lease liabilities	-	11	-	-	-	11	-	-
		610	-	-	599	610	-	-
2024								
Payables	-	351	-	-	351	351	-	-
Lease liabilities	-	-	-	-	-	-	-	-
		351	-	-	351	351	-	-

iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The ADC's only exposure to market risk is interest rate risk on cash balances which is detailed in the section below. The ADC has no exposure to foreign currency risk and does not enter into commodity contracts.

13. Financial instruments (continued)**b) Financial risks (continued)****iv. Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The ADC does not have exposure to interest rate risk through interest bearing liabilities.

Exposure to interest rate risk arises primarily through the ADC's cash deposits held at financial institutions. The table below provides the sensitivity analysis of interest rate risk affecting applicable financial assets on the operating result and equity of the ADC. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates (based on official RBA interest rate volatility over the last five years). The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates:

	2025		2024	
	\$'000		\$'000	
	+1.00%	-1.00%	+1.00%	-1.00%
Net Result	26	(26)	27	(27)
Equity	26	(26)	27	(27)

c) Fair value measurement**i. Fair value compared to carrying amount**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The ADC does not hold financial assets and financial liabilities where the fair value differs from the carrying amount.

ii. Fair value recognised in the Statement of Financial Position

Management assessed that carrying amount of cash, trade receivables and trade payables approximate their fair values, largely due to the short-term maturities of these instruments. The ADC does not hold financial assets and liabilities that are valued at fair value using valuation techniques.

14. Related party disclosures

The ADC's key management personnel is the Commissioner and his compensation is as follows:

	2025	2024
	\$'000	\$'000
Short-term employee benefits:		
Salaries	321	299
Other long-term employee benefit	14	3
Post-employment benefits	37	33
Total remuneration	372	335

The ADC did not enter into any other transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During current and the prior year, the ADC entered into transactions with other entities that are controlled by the NSW Government. These transactions in aggregate are a significant portion of the ADC's rendering of services and receiving of services.

These transactions include:

- Receipts of grant contributions, personnel and related services and other contributions for corporate services from the Department
- Long Service Leave assumed by the Crown for employee related benefits provided by the Department.

15. Contingent liabilities and contingent assets

The ADC is unaware of any matters that may give rise to contingent liabilities or contingent assets as at 30 June 2025 (nil as at 30 June 2024).

16. Events after the reporting period

ADC is not aware of any events since balance date that would materially affect the disclosures outlined in these financial statements.

END OF AUDITED FINANCIAL STATEMENTS

