



Legal Aid Commission of Tasmania

Annual Report

2013 - 2014

At a glance

About us

The Legal Aid Commission of Tasmania is a statutory body set up by the *Legal Aid Commission Act 1990* (Tas). We started on 1 January 1991. The Legal Aid Commission of Tasmania operates at arms length from Government but is accountable to the Tasmanian Attorney-General, the Hon Dr Vanessa Goodwin MLC.

We are the largest government-funded legal assistance service in Tasmania and we play a central role in providing access to justice for disadvantaged Tasmanians.

The Commission is governed by a Board of eight. It has a staff of 64 full-time employees and a budget of \$12,444,000 from the Commonwealth and State Governments.

Our services

We provide a range of quality legal services across Tasmania through four offices. Our focus is on economically and

socially disadvantaged Tasmanians.

We provide preventative services such as information about the law through our website and through community legal education sessions. We deliver early intervention services through our telephone helpline, face-to-face consultations, duty lawyer services, minor assistance, and mediation services. We also provide legal representation in court delivered through grants of aid to private lawyers and to in-house lawyers.

Our community education and advice services are not means tested. Our more intensive services, such as grants of legal aid for representation in court, are means tested.

Our aim

The Legal Aid Commission of Tasmania seeks to deliver a range of high-quality legal services to needy Tasmanians. Our vision is for a safer and fairer Tasmania through

enhanced access to justice. We strive to achieve this by:

- Ensuring that the right people can access legal services;
- Delivering high-quality legal services to our clients;
- Providing the right mix of information, advice, and representation services;
- Supporting an effective and efficient court system; and
- Using taxpayers' funds appropriately.

Our values

The values that drive our choices are:

- Integrity – we act ethically at all times;
- Professionalism – we provide high-quality services;
- Efficiency – we use taxpayers' resources responsibly and we pursue continuous improvement;
- Fairness – we ensure equitable access to the right services.



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Chairperson's Report

On behalf of the Board I am pleased to introduce the 2013-2014 Annual Report.

As this report shows, the Legal Aid Commission of Tasmania ("the LACT") continues to provide a range of outstanding legal services to a very large number of disadvantaged Tasmanians. The LACT provides information, advice, minor assistance, duty lawyer services, mediation, and full representation to some of the most marginalised and needy Tasmanians.

In the 2013-2014 year there was significant change in the leadership of the LACT. The Board guided the LACT through a transition period covering the retirement of Norman Reaburn as Director in October 2013, Tam Jago SC acting as Director in the interim, and the appointment of Graham Hill as Director in late January 2014. I thank Norman Reaburn for his 13 years of service as Director and congratulate him on his achievements in setting the benchmark, in so many areas, for Legal Aid around Australia. The national KPIs under which all legal aid commissions are measured show Tasmania performs exceptionally well against its peers. That the LACT performs so well year after year by these nationally recognised measures of performance is a tribute to Norman. I also wish to pay tribute to Norman for his outstanding performance in national legal aid forums and bodies.



It is important to record my thanks to Tam Jago for her leadership within the organisation, and her strong contribution to the Board. But more importantly for the purposes of this report I record, and thank her, for her exceptional leadership as acting Director in the months between the resignation of Norman and the appointment of Dr Graham Hill.

I have been lucky to work closely with two outstanding Directors in my period of just over nine years as Chair. The former Director Norman Reaburn had a deep knowledge of legal aid policy and provided great strategic leadership for eight of my nine years as Chairperson. Now under the new leadership of Graham Hill, the LACT continues to improve as it embarks on a comprehensive program of review and change to enable it to better meet the needs of assisted persons. The program of review of the whole of the organisation commenced with the appointment of Graham, with the encouragement of the Board generally and from me in particular.

Throughout the year, the Board responded to demand pressures for grants of aid, where the full demands for aid could not be met, by changing the guidelines to ensure financial sustainability. In August 2013, the Board imposed a 'daily limit' on grants to guarantee that the LACT had funds for legal aid every day that the courts are open. The Board also ceased funding applicants facing charges of breach of suspended sentences. These are always difficult decisions but the Board's role is to prioritise how the LACT spends the legal aid fund. I am pleased to report that additional funds from the Solicitors' Guarantee Fund allowed us to expand the guidelines and reinstate breach of suspended sentences in February 2014.

An important function for the Board is to oversee audit and risk for the LACT. The Attorney General is the relevant government person who approves the Board's budget each year and I also record that the Audit Office approved all our financial statements.

The Allen Consulting Review of the *National Partnership Agreement on Legal Assistance Services*, released June 2014, showed the LACT as spectacularly successful in increasing the reach and quality of our preventative services and our early intervention services. The Commonwealth committed us to expanding these under the National Partnership Agreement and the LACT exceeded all expectations. These services: our website, telephone helpline, face-to-face advice, duty lawyer program, community legal education, and family dispute resolution mediation, all

combine to prevent or resolve legal disputes before they escalate into more serious problems requiring more intensive and costly assistance.

Each year the Board meets in Launceston and in either Burnie or Devonport. These northern and north-western Board meetings allow Commissioners to meet the staff of the LACT from those regions in their own offices, and it is an important part of the proper functioning of the Board to see the operation of the LACT staff in these areas. It is extremely gratifying to see the strong interest that the Board shows in the LACT's regional operations.

My term as Chairperson finished on 24 August 2014. It has been a privilege to lead the Board over the last nine years. During this time I have seen the LACT develop and progress as an organisation. The function of governance of the LACT is to harness the available resources, both human and financial, and apply them to maximise the benefit to assisted persons. I want to thank my colleagues on the Board, past and present, for their dedication. The LACT has a committed Board of Directors, whom I was proud to lead as Chair. Many Board members have been willing to devote the substantial time needed to serve effectively. This commitment enhances the focus the Board brings to discharging its statutory duty set out in section 6 of the *Legal Aid Commission Act 1990* (Tas) to ensure that the LACT provides legal aid in the most effective, efficient and economical manner. During the year Luke Rheinberger and Martin Gibson ended their time as Board members and I record my thanks to them for their service to the LACT. Greg Barnes and Tom Baxter were appointed to the Board in November 2013 and June 2014 respectively, and have started to make their contributions.

The capacity to provide extensive legal assistance services requires strong government support. I am grateful for the support the LACT has received from all governments, State and Commonwealth, during my time as Chairperson. I thank the Attorney-General, the Hon. Dr Vanessa Goodwin MLC, for her ongoing commitment. I also appreciated the strong support of the former Attorney-General, the Hon. Brian Wightman MP, over the last year.

I thank the management team of the LACT and the staff for their hard work and skill in delivering legal assistance services to the people of Tasmania. Their commitment to their clients, their professionalism, and their dedication has been a constant source of inspiration to me.

I would also like to thank the private profession for their strong commitment in delivering legal aid to disadvantaged Tasmanians. They are important contributors to the proper functioning of the legal aid system in this state. In addition to the direct work that the private profession do for recipients of legal aid, there are a significant number of private practitioner volunteers who perform important functions on a variety of Committees. I thank them for their strong commitment to the strong provision of legal aid in Tasmania.

I am confident that, by working closely with the Director and the management team, the Board will continue to meet the challenge of allocating limited resources between ever increasing demands for Legal Aid's high quality services. I am proud of the role the LACT plays in the justice system and I will continue to be a strong advocate for the organisation in the years ahead.

Peter Worrall
Chairperson

Director's Report

This is the twenty-fourth annual report of the Legal Aid Commission of Tasmania. On twenty-three previous occasions, those who came before - Pierre Slicer, Colin Brown, and Norman Reaburn - have reported on Legal Aid's delivery of services to those most in need and least able to advocate for themselves. This year, as with every preceding year, our focus has remained on delivering high-quality legal services to disadvantaged Tasmanians.



In 2013-14, we provided services to more than 40,000 disadvantaged Tasmanians – people who are struggling financially, homeless, experiencing family violence, people with a disability, people with a mental illness, people in custody, and children.

Three Directors led the Legal Aid Commission of Tasmania during the 2013-14 year. Mr Norman Reaburn was Director until his retirement in October 2013. Mr Reaburn leaves a nationally admired legacy of excellence in the delivery of legal aid. Tamara Jago SC acted as Director from October to January and I acknowledge her exceptional service to the Legal Aid Commission. I started as Director on 28 January 2014. It is therefore with pleasure that I present my first report as Director of the Legal Aid Commission of Tasmania.

Performance

Our services have a deep reach into the Tasmanian community. We help large numbers of Tasmanians. This year our total service count exceeded 400,000 for the first time. During this financial year we:

- Gave legal advice through 20,027 telephone calls to our helpline;
- Gave legal advice through 6,637 face-to-face consultations;
- Approved 5,245 new grants of legal aid;
- Registered 368,000 hits on our website;
- Reached 6,223 people through 109 community legal education events;
- Completed 2,528 duty lawyer services; and
- Chaired over 400 family dispute resolution mediations with a 93% settlement rate.

In criminal matters, we approved 88% of all applications for aid. In family law matters, we approved 71% of all applications for aid. The Legal Aid Commission paid \$4,339,000 to the private profession and service providers to deliver legal aid to the community. In terms of representation, we delivered legal aid through the private profession 55% of the time. Our in-house practice carried 45% of all grants of legal aid.

Over this year, our Community Legal Education doubled from reaching 2,832 people in 2012-13 to 6,223 people. Our duty lawyer service at Commonwealth courts also doubled.

By any measure, the Legal Aid Commission of Tasmania performed strongly over the year.

Financial

The Legal Aid Commission returned a net surplus for the year of \$106,000. The Commission achieved this result due to \$1,691,000 funding from the Solicitors' Guarantee Fund. The Commission took measures to reduce its expenses in the 2013-14 financial year. We will continue to reduce expenses through next year to reduce, and ultimately to eliminate, reliance on the Solicitors' Guarantee Fund.

New developments

From April 2014, we instituted a new team approach to grants. Instead of having a single grants officer, the Commission decided to deploy five grants officers sharing the role by completing one day each per week. The officers in the grants team are all experienced lawyers drawn from other areas of the Legal Aid Commission. They meet regularly as a team and have worked hard to ensure consistency in decision making.

We have improved the signage at our Hobart office. This followed from suggestions by clients who had experienced difficulty in locating us.

Our partners

In terms of representation in court, the Commission relies heavily on the private profession to deliver legal aid to the community. Legal Aid work can be challenging and demanding and private practitioners often do more work than is covered by the grant. With these factors in mind, the Commission is grateful to the private profession for delivering legal aid on our behalf. The contribution of the private profession to legal aid makes a significant difference to the efficiency and effectiveness of the court system. It also provides access to justice for so many people who would otherwise be unable to protect or enforce their rights.

Over the year, the Legal Aid Commission worked closely with Community Legal Centres and others to effectively service the legal assistance sector.

The Legal Aid Commission organised a Tasmanian Legal Assistance Forum in May 2014. Representatives from Legal Aid, Community Legal Centres Tasmania, the Tasmanian Aboriginal Centre, the Tasmanian Council of Social Services, the Law Society, and the Law Society's *pro bono* program, make up the Forum. Representatives of the Commonwealth Attorney-General's Department also attend the forum. The Secretary or Deputy Secretary of the Department of Justice chairs the forum meeting. The aim of the forum is to promote communication and cooperation between the members to avoid duplication of service and to inform governments of emerging issues.

The Legal Aid Commission continues to collaborate closely with the Tasmanian Community Legal Centres. The Director of the Hobart Community Legal Centre served throughout 2013-14 as a volunteer on one of our committees reviewing decisions of grants officers. Throughout the year, we engaged the Hobart Community Legal Centre to provide duty lawyer services over week-ends. A Legal Aid Commission lawyer served as the principal lawyer at the Launceston Community Legal Centre. Many of our lawyers volunteered to give advice at Community Legal Centres.

Reviews of Legal Aid

This year saw two landmark reviews of legal aid.

On 8 April 2014, the Productivity Commission released a draft report on *Access to Justice Arrangements*. The draft report found that Legal Aid Commissions were efficient providers of legal assistance services and that their service models were 'informed by evidence on legal need'. The report also found that 'the mixed model of legal assistance service provision (using in-house lawyers and private lawyers) is successful.'¹

In June 2014, the Allen Consulting Group delivered its *Review of the National Partnership Agreement on Legal Assistance Services*. The Commonwealth Attorney-General's Department had commissioned this review. The aim of the review was to see how Legal Aid Commissions were achieving the objectives and outcomes set out in the National Partnership Agreement between the Commonwealth and States. The review assessed the Legal Aid Commission of Tasmania as performing very strongly.

¹ Productivity Commission, *Access to Justice Arrangements* draft report (8 April 2014) 609

The review found that the Legal Aid Commission of Tasmania was on track to achieve a 25% increase in the total number of services delivered since 2009-10. It found that only 2.9% of grant recipients returned for the same type of matter within two years – easily beating the ‘less than 20%’ target set by the Commonwealth. The review found that the Legal Aid Commission of Tasmania was tracking to a 30% increase in early intervention services (legal advice and duty lawyer services).

Thank you

I would like to thank the dedicated staff of the Legal Aid Commission of Tasmania who work so hard in assisting disadvantaged people in Tasmania to resolve their legal problems.

I thank the Board of the Legal Aid Commission of Tasmania for their strategic leadership over the past year under Chairperson Peter Worrall.

I also thank the Attorney-General of Tasmania, the Hon Dr Vanessa Goodwin MLC, the former Attorney-General of Tasmania, Hon Brian Wightman MP, the Attorney-General of the Commonwealth, the Hon Senator George Brandis QC, and former Attorney-General of the Commonwealth, the Hon Mark Dreyfus QC, for their ongoing commitment to legal aid.

I thank the Secretary of the Department of Justice, Simon Overland, and the Deputy Secretary, Ginna Webster for their support for the Legal Aid Commission.

On 28 March 2014, we farewelled Byron Cross PSM after 33 years service with the Legal Aid Commission of Tasmania and the Australian Legal Aid Office. Byron was a tireless worker for socially and economically disadvantaged Tasmanians. He made a tremendous contribution to legal aid and his efforts in the grants area put Tasmania at the top of the national ladder. In 2011, the Governor acknowledged his achievements by awarding him the Public Service Medal for outstanding public service in establishing effective systems to benefit legal aid clients. We thank Byron for his service and wish him well for the future.

Future outlook

In the year ahead, prudent financial management will be a focus for the Commission. The next financial year (2014-15) will be the last year of deficit budgeting and the Commission will aim for a modest surplus in the 2015-16 year.

With 368,000 page views every year, our website warrants a major upgrade. The next year will see the launch of a new website that will be more intuitive and user-friendly. It will be accessible on any screen size including hand-held devices.

We are also planning an ambitious program of improvements to our financial reporting, our integration with non-legal service providers, and our facilities for assisting self-represented litigants. Another focus will be on overhauling our grants guidelines to make them more accessible and easier to read and use. Community legal education will also be refreshed with a new management structure and dedicated attention to mapping and planning events according to need.

Finally, the next year will see the Legal Aid Commission of Tasmania develop a new corporate plan identifying strategic outcomes, key strategies to achieve those outcomes, and a set of concrete actions to take in support of those key strategies. Performance plans for staff will be aligned to the actions listed in the corporate plan.

Graham Hill
Director

Members of the Commission

Commissioners

The Legal Aid Commission of Tasmania is responsible to a Board of Commissioners, all of whom are appointed to the Commission by the Attorney-General.

Peter Worrall

Appointed as Chairperson of the Commission, and was re-appointed on 24 August 2011 for a term of three years.

Mr Worrall is a graduate of the University of Melbourne, and was admitted to the Supreme Court of Tasmania in 1978. His legal practice is based on legal work for private clients in the areas of estate planning, wills and probate, superannuation, trusts, tax and commercial law. Mr Worrall has also been a Notary Public for over twenty years.

Mr Worrall is involved in a number of pro-bono projects, which include within his practice work for a wide range of charities which in recent years have included The Menzies Centre for Population Research, Tasmanian Land Conservancy Inc., the Glenorchy Community Fund and Alzheimers Tasmania.

He is also Chair of the Society of Trust and Estate Practitioners, (Tasmania Branch) and a Director of their National Board. He is the author of the Estate Planning chapter in the loose leaf three volume Thomson Reuters publication "*Australian Succession Law*", and the author of over twenty published papers on various legal topics.

Graham Hill

Graham Hill became Director of the Legal Aid Commission of Tasmania on 28 January 2014.

Graham came from the Department of Justice in Victoria where he had spent three years in a Deputy Secretary role leading courts administration. Before then, Graham had been Director of the Legal Branch at the Victorian Department of Premier and Cabinet. Graham spent 14 years in private practice and was a partner at the Melbourne law firm of Ryan Carlisle Thomas. He was also an Associate to Justice Gray at the Federal Court of Australia.

Graham was admitted to practice as a Barrister and Solicitor of the Supreme Court of Victoria and the High Court of Australia in 1990. He has a Bachelor of Economics and a Master of Laws from Monash University. Graham has also completed a doctoral thesis at the University of Melbourne's law school.

Tamara Jago SC

Ms Jago is the Northern Criminal Practice Manager for the Legal Aid Commission.

Nominated by the Staff – re-appointed on 12 August 2013 for a further term of three years.

She was admitted to practice in 1994 and spent the next 6 years in private practice working in the areas of criminal law and family law. In 2000, Ms Jago joined the Legal Aid Commission, and since then her practice has predominantly involved criminal trial and appellate work.

On 1 April 2010, Ms Jago was appointed Senior Counsel.

Ms Jago is also responsible for the management and professional development of the criminal lawyers employed in the Commission's Launceston, Devonport and Burnie offices.

Stephen Morrison

Re-appointed on 2 November 2012 for a term of three years.

Mr Morrison has been an employee in the Tasmanian Public Service for a period of 19 years. He is currently the Director Finance in the Department of Justice.

Mr Morrison has previously been employed within the Tasmanian Audit Office, the Department of Treasury and Finance and the former Department of Economic Development in a variety of auditing and accounting roles. Mr Morrison has a Degree in Commerce from the University of Tasmania (1992) and is a FCPA member of CPA Australia.

Yvette Cehtel

Re-appointed on 22 December 2012 for a term of three years.

Ms Cehtel is currently employed with the Tasmanian Aboriginal Centre in Launceston. She graduated from the University of Tasmania with a Bachelor of Laws in 1995 and was admitted to the Supreme Court of Tasmania in 2000.

Ms Cehtel brings a diverse range of legal experience to the Commission, having worked as a private practitioner with Douglas & Collins, Barristers & Solicitors, for the Crown Law Office in Wellington New Zealand and as Legal Adviser to the former Attorney General, Judy Jackson.

Ms Cehtel's diverse background and experience in government law, private practice, international and treaty law, law reform activities, social justice and the rights of Aborigines led to her appointment by the current Attorney General to the Commission in September 2009.

Greg Barns

Nominated by the Law Society of Tasmania – appointed on 11 November 2013 for a term of three years.

Mr Barns graduated BA LLB from Monash University in 1984. He is a member of the Tasmanian Bar, and is also a member of the Victorian and Western Australian Bars. Greg practices from Salamanca Chambers in Hobart and Stawell Chambers in Melbourne. He is a Spokesperson for the Australian Lawyers Alliance and was National President of the Alliance in 2011-12.

Greg is a founder of the Prisoners Legal Advisory Service. He has experience as a non-executive director of ASX listed companies and is the author of 3 books on Australian politics. He writes a weekly column for the Hobart Mercury.

Our Statutory Functions

The Legal Aid Commission ('the Commission') is a statutory body established by the *Legal Aid Commission Act 1990*. It is principally funded by the State and Commonwealth Governments with other sources of income derived from the recovery of legal costs in successful cases, contributions from legally assisted clients and interest on invested moneys.

Legal services in the areas of criminal law, Commonwealth civil law and family law are provided by the Commission from its head office in Hobart and regional offices in Launceston, Devonport and Burnie. As at 30 June 2014, the Commission employed 53 lawyers (34 FTE) over all areas of the Commission practice.

The Commission utilises the services of private legal practitioners and its in-house practitioners to ensure that, within the limits of funds available, it promotes access to the law for eligible members of the community.

Under Section 6 of the *Legal Aid Commission Act 1990*, the Commission's principal function is to provide legal aid in accordance with the Act. In the performance of this function, the Commission may:

- Determine the matters in respect of which legal aid may be granted;
- Specify the criteria, including the imposition of a means test, to be applied in determining applications for legal aid;
- Establish and operate such local offices as are considered necessary;
- Publicise the services of the Commission;
- Determine the conditions subject to which legal aid may be granted and contributions paid;
- Liaise with professional bodies representing private practitioners;
- Provide agencies of the Commonwealth with statistical or other information;
- Make reports and recommendations to the Minister in relation to any reforms of the law considered desirable.

The Commission consists of 6 Commissioners appointed by the Minister under section 5(1) of the *Legal Aid Commission Act 1990*. During the 2013/2014 year, the Commission met on 8 occasions. Meetings of the Commission are usually held about every five to six weeks.

Compliance

As a statutory authority within the Justice portfolio, the Legal Aid Commission of Tasmania is subject to the jurisdiction of the Ombudsman, the Auditor-General and the Integrity Commission.

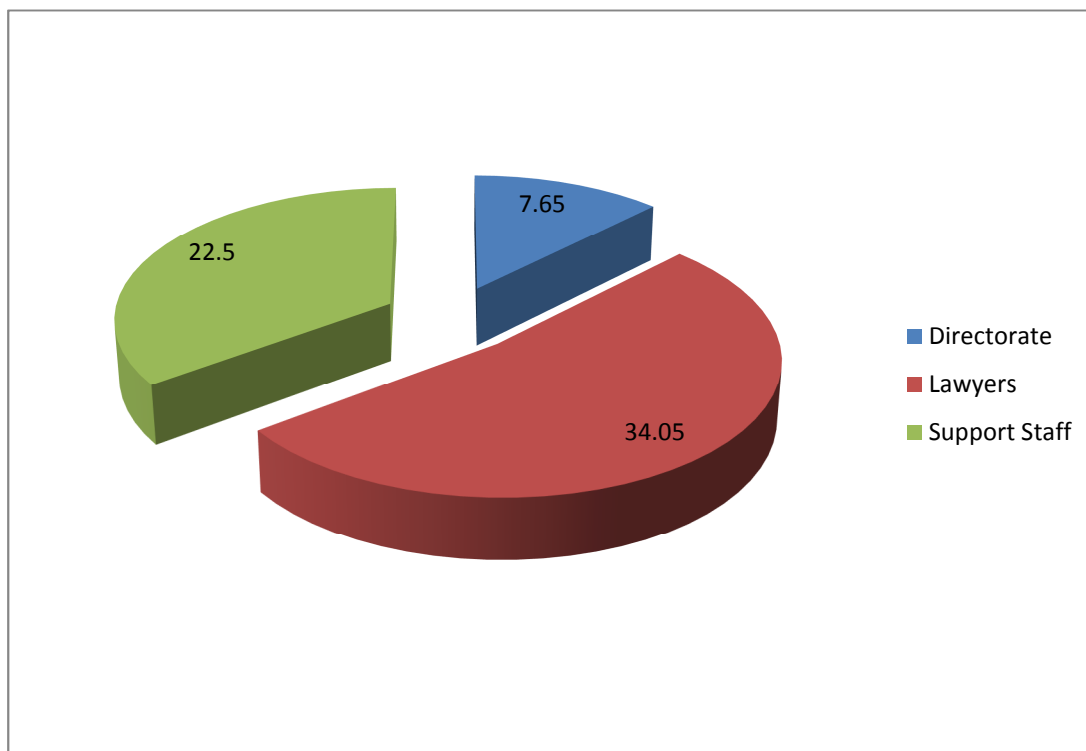
The Commission is required to comply with the following legislation:

- *Legal Aid Commission Act 1990*;
- *Right to Information Act 2009*;
- *State Service Act 2000 and Regulations*;
- *Financial Management and Audit Act 1990*;
- *Audit Act 2008*.

As a "public authority" under the *Right to Information Act 2009*, the Legal Aid Commission of Tasmania is required to determine requests for access to, or amendment of, information held by the Commission.

In the period ended 30 June 2014, 2 applications were received.

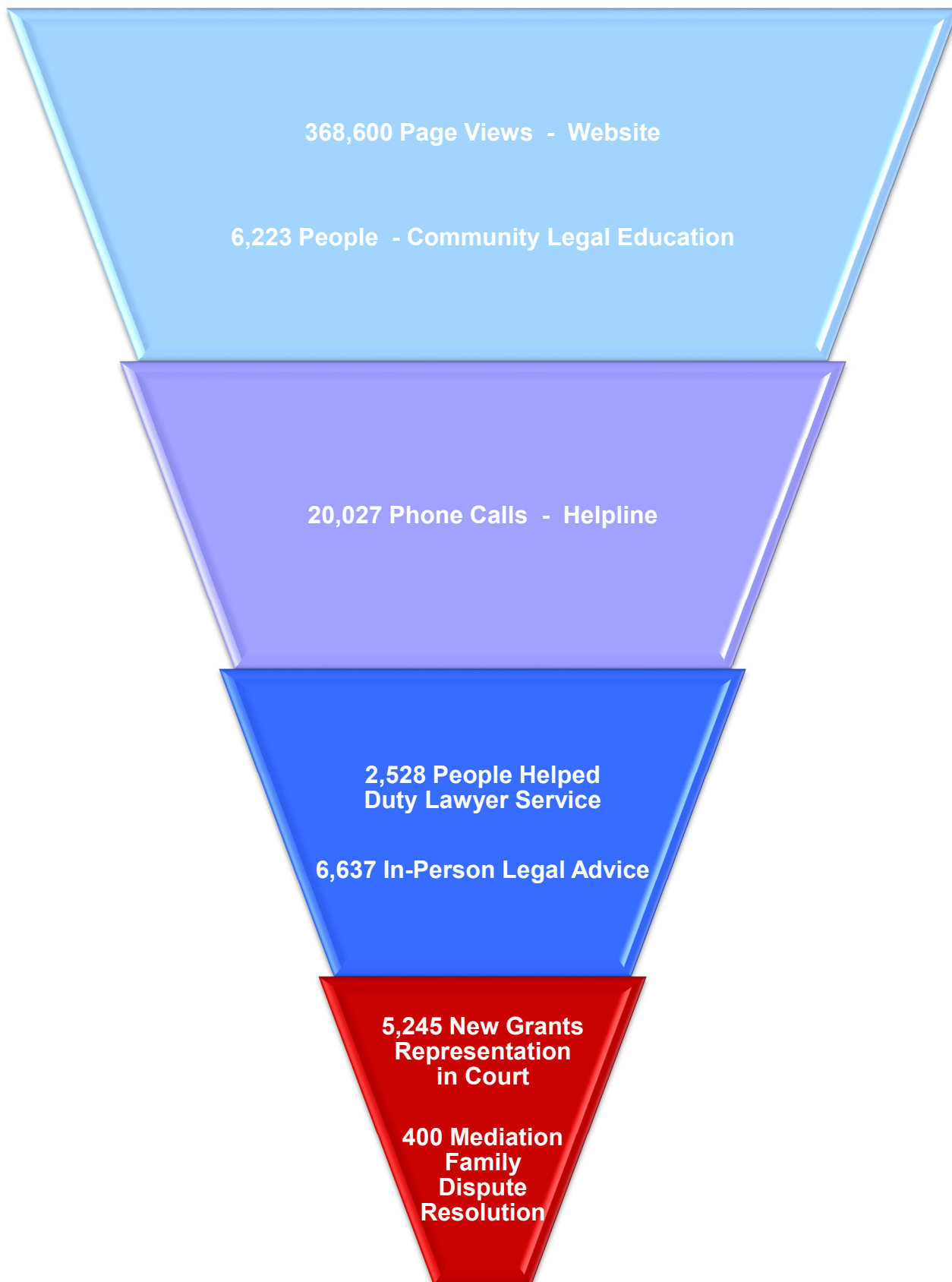
Staff Snapshot



We're Working On

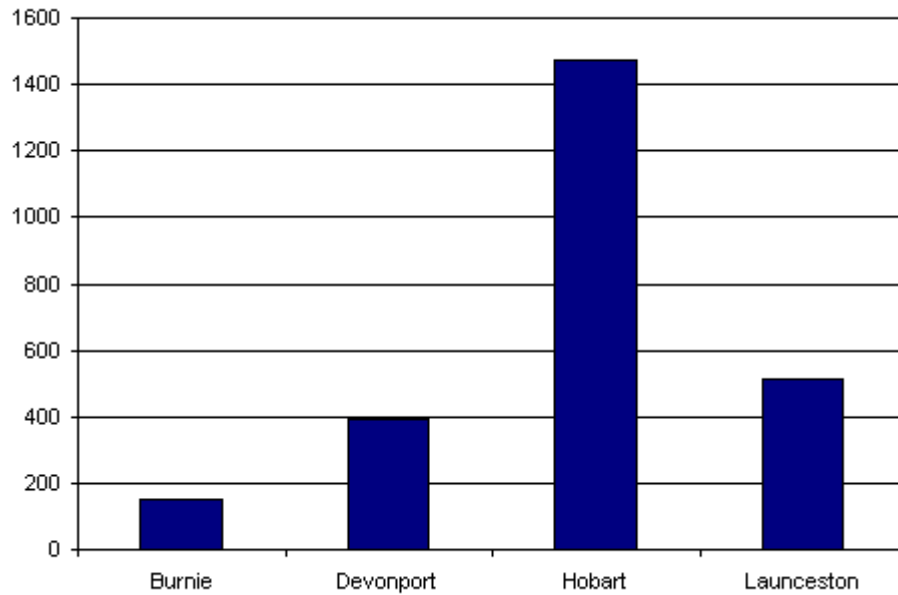
- Abolishing the 'daily limit' in grants - replacing it with a means test and guidelines that better match the funds available;
- Upgrading our website and associated social media – to make it more intuitive and user-friendly and accessible on mobile devices;
- Reconfiguring to meet the challenge of self-represented litigants – practical advice on process and procedure including multiple on-line services, on-line videos, interactive presentations explaining court processes, self-help kits, and unbundled 'kitchen-table' advice on a stage-by-stage basis;
- Being better integrated with non-legal services – a 'joined up' service that treats the client (and not just the legal problem) through referral to other agencies;
- A better financial reporting framework – providing accurate and meaningful reports to the Board, the Director, and the management team to better acquit our responsibilities under our Act.

Our Reach



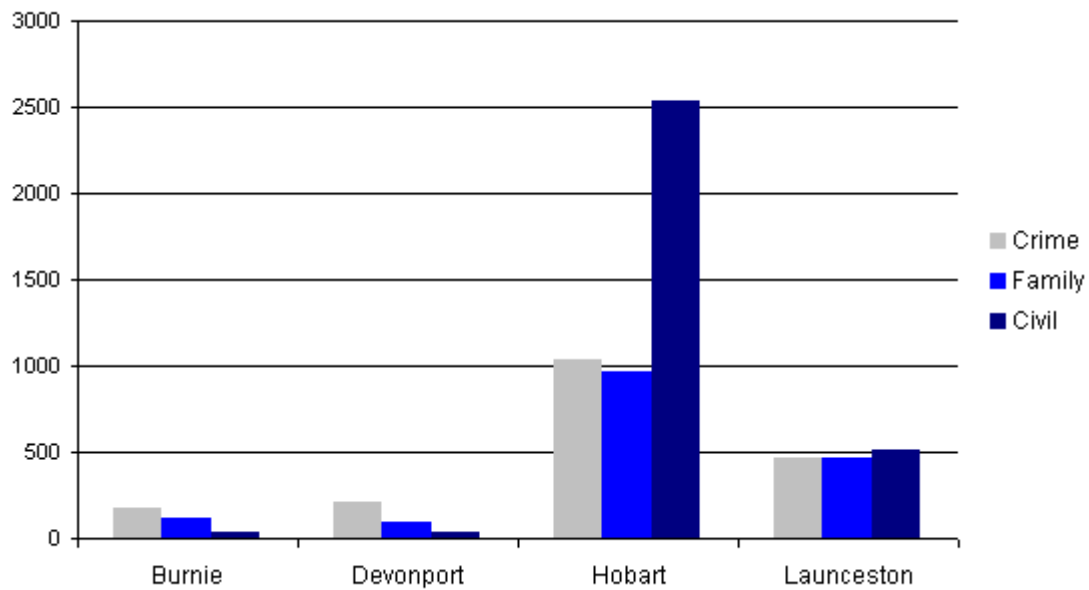
Statistical Profile

Duty Lawyer Services 2013-2014



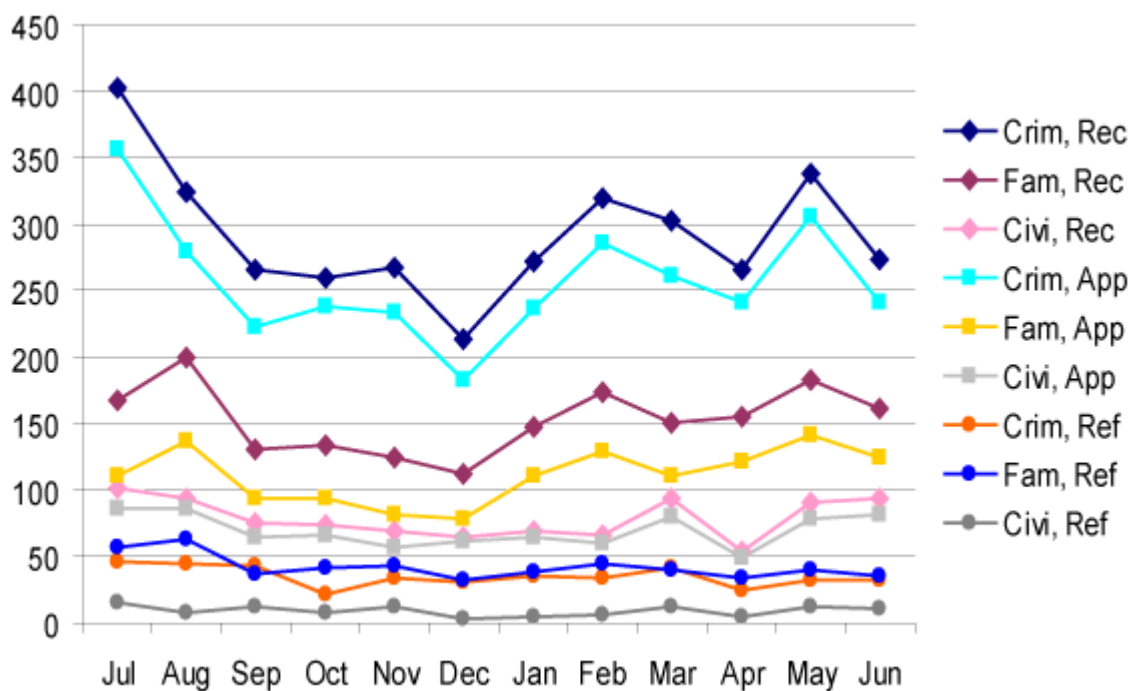
Burnie	149
Devonport	394
Hobart	1474
Launceston	511

Legal Advice By Office 2013-2014



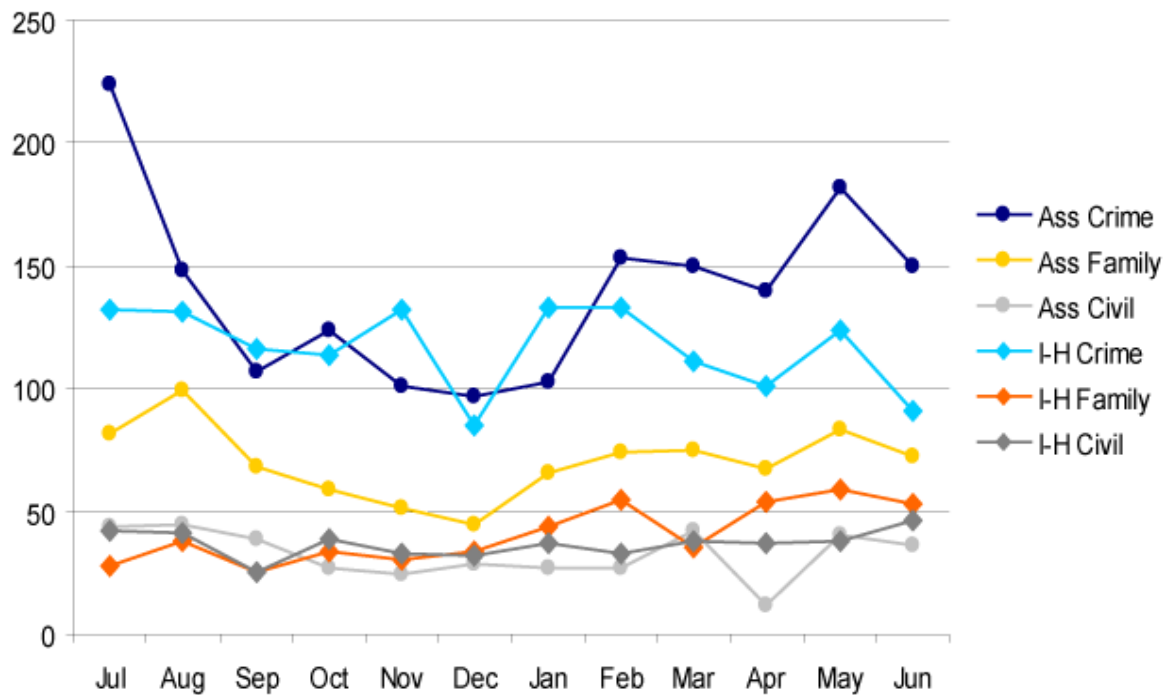
	Crime	Family	Civil	TOTAL
Burnie	170	114	31	315
Devonport	207	96	33	336
Hobart	1039	970	2530	4539
Launceston	468	462	517	1447

Applications Received, Approved, Refused 2013-2014



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL
Crim, Rec	402	324	266	259	267	213	272	320	303	266	338	274	3504
Fam, Rec	167	200	130	134	124	112	148	173	150	155	182	161	1836
Civi, Rec	101	93	76	73	69	64	69	66	93	54	90	93	941
Crim, App	356	279	223	238	233	182	236	286	261	241	306	241	3082
Fam, App	110	137	93	93	81	79	110	129	110	121	142	125	1330
Civi, App	86	86	64	66	57	61	64	60	80	49	78	82	833
Crim, Ref	46	45	43	21	34	31	36	34	42	25	32	33	422
Fam, Ref	57	63	37	41	43	33	38	44	40	34	40	36	506
Civi, Ref	15	7	12	7	12	3	5	6	13	5	12	11	108

Applications Approved Inhouse/Assigned 2013-2014



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL
Ass Crime	224	148	107	124	101	97	103	153	150	140	182	150	1679
Ass Family	82	99	68	59	51	45	66	74	75	67	83	72	841
Ass Civil	44	45	39	27	24	29	27	27	42	12	40	36	392
I-H Crime	132	131	116	114	132	85	133	133	111	101	124	91	1403
I-H Family	28	38	25	34	30	34	44	55	35	54	59	53	489
I-H Civil	42	41	25	39	33	32	37	33	38	37	38	46	441

Office Locations

Hobart

158 Liverpool Street Hobart
GPO Box 1422 Hobart 7001 - DX 123

Launceston

64 Cameron Street Launceston
PO Box 810 Launceston 7250 - DX 70126

Devonport

8 Griffith Street Devonport
PO Box 87 Devonport 7310 - DX 70354

Burnie

50 Alexander Street Burnie
PO Box 550 Burnie 7320 - DX 70209

Appendix A - Financial Reports

Independent Audit Report

Certification of Financial Statements

Financial Statements

Notes to Financial Statements

Independent Auditor's Report

To Members of the Tasmanian Parliament

Legal Aid Commission of Tasmania

Financial Report for the Year Ended 30 June 2014

Report on the Financial Report

I have audited the accompanying financial report of the Legal Aid Commission of Tasmania (the Commission) which comprises the statement of financial position as at 30 June 2014 and the statements of comprehensive income, changes in equity and cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Commissioners.

Auditor's Opinion

In my opinion the Commission's financial report:

- (a) presents fairly, in all material respects, its financial position as at 30 June 2014, and its financial performance, cash flows and changes in equity for the year then ended
- (b) is in accordance with Australian Accounting Standards.

The Responsibility of the Commissioners for the Financial Report

The Commissioners are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based upon my audit. My audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

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To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on my judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, I considered internal control relevant to the Commissioners' preparation and fair presentation of the financial report in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Commissioners, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting this audit, I have complied with the independence requirements of Australian Auditing Standards and other relevant ethical requirements. The *Audit Act 2008* further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of State Entities but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Tasmanian Audit Office are not compromised in their role by the possibility of losing clients or income.

Tasmanian Audit Office



Jara K Dean
Assistant Auditor-General Financial Audit
Delegate of the Auditor-General

Hobart
22 September 2014

...2 of 2

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

**LEGAL AID COMMISSION OF TASMANIA
FINANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

CERTIFICATION OF FINANCIAL STATEMENTS

The accompanying financial statements of the Legal Aid Commission of Tasmania have been prepared in accordance with Australian Accounting Standards and Australian Interpretations and the Audit Act 2008, and are in agreement with the relevant accounts and records to present fairly the financial transactions for the twelve months ending 30th June 2014 and the financial position as at the 30th June 2014.

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



PETER WORRALL

Chair



DR GRAHAM HILL

Director

11th August 2014



Financial Statements

**For the Year Ended
30 June 2014**

**LEGAL AID COMMISSION OF TASMANIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2014**

	<i>Note</i>	2014 (\$'000's)	2013 (\$'000's)
Revenues			
Commonwealth Grants and Contributions	<i>11,3</i>	6,527	5,994
Commonwealth Community Legal Centre Grants	<i>11,3</i>	1,829	1,603
State Government Grants and Contributions	<i>11,4</i>	5,917	5,870
State Government Community Legal Centre Grants	<i>11,4</i>	200	200
Other Revenue	<i>11,5</i>	2,269	1,139
Total Revenues		16,742	14,806
Expenses			
Legal Services Expenses	<i>6</i>	4,414	4,865
Employee Benefits Expenses	<i>7</i>	7,986	7,328
Supplies and Services	<i>8</i>	589	584
Accommodation Expenses	<i>9</i>	565	625
Information and Technology	<i>10</i>	420	450
Other Expenses	<i>11</i>	497	291
Depreciation and Amortisation Expenses	<i>12</i>	100	101
Debts Written Off	<i>13</i>	19	12
Disbursements to Community Legal Centres	<i>14</i>	2,046	1,803
Total Expenses		16,636	16,059
NET SURPLUS/(DEFICIT) FOR THE YEAR		106	(1,253)
OTHER COMPREHENSIVE INCOME		0	0
TOTAL COMPREHENSIVE RESULT		106	(1,253)

The accompanying notes form part of these financial statements.

**LEGAL AID COMMISSION OF TASMANIA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014**

	<i>Note</i>	2014 (\$000's)	2013 (\$000's)
ASSETS			
Current Assets			
Cash and Cash Equivalents	<i>1i, 15</i>	3,163	2,838
Receivables	<i>1m, 16</i>	568	517
Other Assets		17	18
Total Current Assets		<u>3,748</u>	<u>3,373</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment			
Land and Buildings	<i>1g, 17</i>	368	374
Office Equipment	<i>1g, 17</i>	38	73
Furniture and Fittings	<i>1g, 17</i>	3	3
Leasehold Improvements	<i>1g, 17</i>	35	41
Intangible Assets	<i>1h, 17</i>	174	226
Total Non-Current Assets		<u>618</u>	<u>717</u>
Total Assets		<u>4,366</u>	<u>4,090</u>
LIABILITIES			
Current Liabilities			
Payables	<i>1a, 19</i>	256	262
Provisions	<i>1p, 20</i>	1,192	1,065
Total Current Liabilities		<u>1,448</u>	<u>1,327</u>
NON-CURRENT LIABILITIES			
Provisions	<i>1p, 20</i>	292	243
Total Non-Current Liabilities		<u>292</u>	<u>243</u>
Total Liabilities		<u>1,740</u>	<u>1,570</u>
Net Assets		<u>2,626</u>	<u>2,520</u>
EQUITY			
Contributed Equity		325	325
Asset Revaluation Reserve		203	203
Civil Law Disbursement Fund Loan Scheme Reserve		623	395
Accumulated Surplus		1,475	1,597
Total Equity		<u>2,626</u>	<u>2,520</u>

The accompanying notes form part of these financial statements.

**LEGAL AID COMMISSION OF TASMANIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	<i>Note</i>	2014 (\$000's) Inflows (Outflows)	2013 (\$000's) Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Commonwealth Grants and Contributions		6,527	5,994
Commonwealth Grants for Community Legal Centres		1,829	1,603
State Government Grants		5,917	5,870
State Government Grants for Community Legal Centres		200	200
Contributions and Recovered Costs from Clients		269	171
GST Receipts		875	869
Interest Income		125	132
Other		2,036	838
<i>Total Operating Receipts</i>		<u>17,778</u>	<u>15,677</u>
Payments			
Payments for Legal Services		(4,645)	(4,982)
Employee Benefits Expense		(7,778)	(7,311)
Administrative Expense		(2,109)	(1,949)
GST Payments on Purchases		(875)	(880)
Disbursements to Community Legal Centres		(2,046)	(1,803)
<i>Total Operating Payments</i>		<u>(17,453)</u>	<u>(16,925)</u>
Net Cash Provided By/(Used In) Operating Activities	<i>23</i>	<u>325</u>	<u>(1,248)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Non-Current Physical Assets		0	(86)
Net Cash Provided By/(Used In) Investing Activities		<u>0</u>	<u>(86)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents Held		<u>325</u>	<u>(1,334)</u>
Cash Assets and Cash Equivalents at the Beginning of the Year		2,838	4,172
CASH AND CASH EQUIVALENTS AT THE END OF YEAR	<i>15</i>	<u>3,163</u>	<u>2,838</u>

The accompanying notes form part of these financial statements.

LEGAL AID COMMISSION OF TASMANIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2014

	Contributed Equity	Asset Revaluation Reserve	Civil Law Disbursement Fund Loan Scheme Reserve	Accumulated Surplus/Deficit	Total Equity
	\$000's	\$000's	\$000's	\$000's	\$000's
Balance as at 1 July 2013	325	203	395	1597	2,520
Total Comprehensive Result	-	-	228	(122)	106
Balance as at 30 June 2014	325	203	623	1,475	2,626

	Contributed Equity	Asset Revaluation Reserve	Civil Law Disbursement Fund Loan Scheme Reserve	Accumulated Surplus/Deficit	Total Equity
	\$000's	\$000's	\$000's	\$000's	\$000's
Balance as at 1 July 2012	325	203	467	2,778	3,773
Total Comprehensive Result	-	-	(72)	(1,181)	(1,253)
Balance as at 30 June 2013	325	203	395	1,597	2,520

The accompanying notes form part of these financial statements.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

1 Summary of significant accounting policies

(a) General Information

The Legal Aid Commission of Tasmania was established under the Legal Aid Commission Act 1990, on the 1st of January 1991.

These statements have been prepared on a going concern basis in the expectation that the Commission will continue to function and be funded in the future on the basis as set out in the existing Commonwealth/State Agreement which commenced on the 1st July 2010, and is still in effect as at the 30th June 2014. This National Partnership Agreement has been extended and will expire on the 30th June 2015.

(b) Basis of Preparation

The financial statements have been prepared in accordance with the requirements of the Audit Act 2008 and Australian Accounting Standards issued by the Australian Accounting Standards Board (AASB). The following accounting policies have been adopted, and unless otherwise stated are consistent with those adopted in the preceding year, and throughout all periods. The Legal Aid Commission of Tasmania is classified as a not-for-profit entity. Consequently, where appropriate, the Commission has elected to apply options and exemptions with accounting standards that are applicable to not-for-profit entities.

The Financial Statements were signed on the 11th August 2014 by the Commission Chair and the Director of Legal Aid.

Compliance with the Australian Accounting Standards (AAS) may not result in compliance with International Financial Reporting Standards (IFRS), as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Commission is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for the revaluation of land, buildings and other infrastructure which have been measured at fair value. The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000) unless otherwise stated.

Judgements made by management in the application of Australian Accounting Standards that have significant effects on the financial statements are disclosed throughout the notes in the financial statements.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The following Australian Accounting Standards applicable to the Commission have recently been issued or amended but as they are not yet effective, management has chosen not to adopt them for the year ended 30th June 2014.

Affected Standard	AASB Amendment	Nature of Change to Accounting Policy	Reporting Periods Commencing On or After	Application Date for the Commission	Impact on Financial Report
AASB 2012-3	Offsetting Financial Asset and Financial Liabilities.	Addressing some of the inconsistencies identified in applying some of the offsetting criteria of AASB 132.	1 January 2014	1 July 2014	Changes are not expected to materially affect the Commission.
Interpretation 21	Levies.	Confirms that a liability to pay a levy is only recognised when the activity that triggers the payment occurs.	1 January 2014	1 July 2014	Changes are not expected to materially affect the Commission.
AASB 9	Financial Instruments.	The Standard was revised to incorporate three primary changes – hedges, impact on movement of entities own credit risk and defer effective date.	1 January 2017	1 January 2017	Changes are not expected to materially affect the Commission.
AASB 2013-3	Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.	Require to disclose additional information in relation to the impairment of assets.	1 January 2014	1 July 2014	Additional disclosures required if assets are assessed as impaired.
Annual Improvement 2010-2012 Cycle	Annual Improvements to IFRSs 2010-2012 Cycle.	IFRS 2 – clarifies definition of 'vesting conditions' and 'market conditions'. IFRS 8 refinement of disclosure of reportable segments. Changes to other IFRS not relevant to the	1 July 2014	1 July 2014	Changes are not expected to materially affect the Commission.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Affected Standard	AASB Amendment	Nature of Change to Accounting Policy	Reporting Periods Commencing On or After	Application Date for the Commission	Impact on Financial Report
		Commission.			

1 **Summary of significant accounting policies (cont'd)**

Affected Standard	AASB Amendment	Nature of Change to Accounting Policy	Reporting Periods Commencing On or After	Application Date for the Commission	Impact on Financial Report
AASB 1031	Materiality.	The revised standard is an interim standard that contains guidance on materiality.	1 January 2014	1 July 2014	Changes are not expected to materially affect the Commission.
AAB 2013-9	Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments.	Makes consequential amendments arising from the issuance of changes to the Conceptual Framework, Materiality and Financial Instruments.	1 January 2014 – 1 January 2015	1 July 2014 – 1 July 2015	Changes are not expected to materially affect the Commission.

(c) **Goods and services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- i. where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- ii. for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the Statement of Cash Flows on a net basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) **Reporting Entity**

The reporting entity comprises the Commission and there are no related bodies.

(e) **Contributed Equity**

Contributions made to Legal Aid by the Government (the owner) as contributions by owners are recognised as equity contributions and have been credited directly to Contributed Equity.

(f) **Income**

Revenue Recognition

Revenues are recognised at fair value of the consideration received, net of GST when applicable. Full details of the revenues received by the Commission are detailed within Notes 3, 4 and 5. The Commission's revenues consist predominantly of contributions by both Commonwealth and State Governments, contributions and recovered costs from legally aided clients and interest income from the investment of unutilised cash holdings.

State and Commonwealth Grants and Contributions

Grant Revenue and Contributions are recognised in the period in which the Commission gains control of the appropriate funds. Control is usually gained upon their receipt. Grant funds and contributions from Federal and State Governments are not required to be repaid if not fully expended within the financial year.

Other Revenue

Civil Law Disbursement Fund Loans Contributions relate to a premium charged on repayment of civil law disbursement loans. This revenue is recognised on a cash received basis as it is dependent on the outcome of the legal proceedings.

Client Contributions and Cost Recoveries are recognised on an accrual basis when the work has been performed.

Interest Income is recognised as the interest accrues to the net carrying amount of the financial asset.

The Solicitors' Trust Distributions represent monies received under Section 361 of the Legal Profession Act 2007. Under the Act if the Guarantee Fund exceeds a predetermined threshold the Minister may invite the Commission to make application for a grant of monies from the Guarantee Fund.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

1 Summary of significant accounting policies (cont'd)

(g) Property, Plant and Equipment

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. Plant and equipment purchased for less than \$5,000 are charged to expense as incurred. Items with a cost of more than \$5,000 but considered to contribute economic benefits beyond one year are held as assets and recorded in the Commission's asset register.

The Commission has not acquired any items of property, plant and equipment at no cost or for nominal consideration, during the reporting period.

Subsequent measurement

After recognition of an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other plant and equipment, and leasehold improvements. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Revaluation increments, on a class of assets basis, are recognised in other comprehensive income and accumulated in the asset revaluation reserve. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus and the resultant decrease reflected in the asset revaluation reserve. All other decreases are recognised in profit and loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The Commission has a library which has been progressively depreciated to zero value, with maintenance and additions expensed in the period in which those costs are incurred.

Depreciation and Amortisation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation and amortisation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Buildings on Freehold Land	25 Years
Office Equipment	4 Years
Furniture and Fixtures	4 Years
Leasehold Improvements	4 Years

(h) Intangible Assets

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset and amortised over 10 years. Software costing less than \$5,000 is expensed in the year of acquisition.

The Commission's current policy has been to expense web site development and maintenance in the period in which it occurs.

Key third party applications software is used under license and these costs are expensed in the period in which they are incurred.

The amortisation rate adopted reflects a useful life of 10 years, and this will be subject to annual impairment testing and review. The Case Management System is being amortised over 10 years, and this commenced on 1 July 2007.

(i) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. As the Commission is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

1 Summary of significant accounting policies (cont'd)

(j) Grants of Aid

Grants of aid are recognised as an expenditure commitment, *Legal Case Commitment*, on the approval of the granting of aid and are based on a provisional cost estimate, and are detailed in Note 22. The provisional cost estimate reflects the estimated cost of the assignment based on the relevant scale of fees.

Legal costs in relation to the grants of aid are recognised as an expense and a liability on receipt of a claim for services provided.

Levies towards the cost of aid payable by the client are recognised as an asset, *Contributions* on approval of the grant of aid. Provision for impairment is provided for in accordance with Note 16.

(k) Leases

Lease payments are expensed on a straight line basis over the lease term, and in the period in which they are incurred as this represents the pattern of benefits derived from the leased property.

Classification of leases as to whether they are operating leases or finance leases involves the interpretation of the lease arrangement to determine whether the lessors retain the risks and benefits incidental to ownership.

The Commission has not entered into any finance lease arrangements.

(l) Cash and Cash Equivalents

Cash and cash equivalent assets, comprise cash on hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash in the Commission's bank accounts and cash held at the Tasmanian Public Sector Finance Corporation (TASCORP).

(m) Receivables

Unsecured Debtors

Unsecured debtors are recognised and carried at the amounts receivable. The carrying amount is equivalent to fair value. The vast majority of the Commission's unsecured debtors are for small contributions toward the client's legal costs. The collectability of these receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off. The provision for uncollectible amounts is reviewed regularly.

(n) Employee Benefits Expenses

The related expense item includes salaries of Commission employees, superannuation contributions, leave entitlement adjustments, relocation, advertising, other direct related costs and the Commissioner's remuneration.

As at the 30th June 2014 the Commission employed 66.91 (2013: 72.1) full time equivalents.

(o) Payables

Payables are carried at amortised cost; due to their short term nature they are not discounted.

Legal Creditors are recognised upon certification of those amounts for payment. Grant of aid commitments are settled as the case progresses. Matters can be outstanding for between 3 months and several years.

Trade Creditors are recognised when the economic entity becomes obliged to make future payments resulting from the purchase of goods and services. Measurement is based on the agreed purchase/contract cost.

Accrued Salaries represent the amount due to staff but unpaid at the end of the financial year. The amount shown includes the employer funded superannuation contribution.

(p) Provisions

Annual Leave and Long Service Leave

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing the expected future payments, consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions.

Superannuation

The Commission is required to reimburse the Commonwealth Government for the employer share of the cost of Superannuation benefits paid in respect of staff transferred to the Commission and who remained members of the Commonwealth Superannuation Scheme or the Public Sector Superannuation Scheme. The Commission discharges this liability by periodic payments to the Retirement Benefits Office of amounts, expressed as a percentage of the salaries of eligible employees, estimated by the Retirement Benefits Office to be sufficient to meet the Commission's share of the full accruing cost of the pensions granted on the retirement or death of such employees.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

1 Summary of significant accounting policies (cont'd)

For employees who are contributors under the Retirement Benefits Fund Act, the liability for the scheme is accepted by the Crown and administered by the Retirement Benefits Fund Board.

The Commission does not operate an employer sponsored defined benefits fund.

Sick Leave

No amount is shown for non-vested sick leave as no present obligation to employees exists.

(q) Taxation

Legal Aid Commission is considered to be a public benevolent institution under the Income Tax Assessment Act and is therefore exempt from income tax and fringe benefits tax. The Commission is also exempt from State based taxation, including Payroll Tax, Stamp Duties and Financial Institution Duty.

(r) Investments and Other Financial Assets

Investments and financial assets in the scope of AASB 139 *Financial Instruments: Recognition and Measurement* are categorised as either financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments or available-for-sale assets. The classification depends on the purpose for which the investments were acquired. Designation is re-evaluated at each financial year end, but there are restrictions on reclassifying to other categories. The Commission only has *Loans and Receivables* financial assets.

Loans and Receivables are carried at cost. Gains and losses are recognised in the profit or loss when the loans and receivables are derecognised or impaired. These are included in current assets, except for those with maturities greater than 12 months after balance date, which are classified as non-current. In both financial years disclosed the Commission did not have any non-current financial assets.

(s) Estimates and Judgement

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by management that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements. These include:

- Provisions – Employee Benefits
- Commitments for Expenditure

2 Financial Risk Management Objectives and Policies

The Commission's activities expose it to a variety of financial risks: credit risk, liquidity risk and interest rate risk.

The Commission reviews and agrees policies for managing each of these risks and they are summarised below:

Risk exposures and Responses

Credit Risk

Credit risk arises from the financial assets of the organisation which comprise cash and cash equivalents and receivables. The organisation's exposure to credit risk arises from the potential default of the counter party, with the maximum exposure equal to the carrying amount of these assets.

The Commission is open to credit risks particularly in respect of Contributions due from its clients. It has policies in place to ensure that where possible significant debts due are adequately secured by way of caveats over the properties of the debtor. It is not practicable to secure all contributions either because the amount of the debt is small or the client does not have adequate assets to offer as security. The Commission monitors the debts on an ongoing basis to ensure that they are collected promptly to minimise the amount of irrecoverable debts to be written off.

Civil Law Disbursement Fund Loans comprise loans made for out of pocket legal expenses for items such as medical reports, assessments, court filing fees and other up front civil law case costs. The loans are made after consideration by a panel, and the application of a premium recovery as a buffer against failed claims where the expense is unrecoverable.

Credit risk is minimised due to a majority of the transactions taking place with State and Australian Government entities.

Liquidity Risk

Prudent liquidity risk management implies maintaining a balance between sufficient cash to meet obligations as and when they fall due and maximising revenues from surplus funds by investing in interest bearing investments.

Investment decisions are based on cash flow forecasts subject to ongoing review in order to meet cash requirements in a timely manner. The selection of the term of the investments will be dependent upon the cash flow requirements and the rate of return available for different terms.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

2 Financial Risk Management Objectives and Policies (cont'd)

All financial assets and liabilities of the Commission have a maturity of 6 months or less, except for the receivables - *Civil Law Disbursement Fund Loans* which by their nature have an unknown maturity profile.

Interest Rate Risk

The Commission's exposure to market risk for changes in interest rates relates primarily to the investments of surplus operating funds and surplus funds pertaining to the *Civil Law Disbursements Fund Loans* scheme.

The Commission is authorised under its act to invest surplus funds in any of the ways referred to in Section 5 of the Trustee Act 1898. The Commission's policy to manage interest income is by utilising the Tasmanian Public Finance Corporation's on call Cash Management facility. The investment returns obtained are regularly benchmarked in the marketplace.

Interest Rates on Cash and Cash Equivalents

	2014 (\$000's)	2013 (\$000's)
At Call Cash Management Account No 1 – Operating Account	2,471 On Call – Interest Rate of 2.50%	2,068 On Call - Interest Rate of 2.75%
At Call Cash Management Account No 2 – Civil Law Disbursements Fund Operating Account	495 On Call – Interest Rate of 2.50%	335 On Call - Interest Rate of 2.75%
	197 On Call – Interest Rate of 2.75%	435 On Call - Interest Rate of 2.75%
	3,163	2,838

A 1 percentile movement in the interest rate will create \$31,630 (2013: \$28,380) movement in interest income.

The Commission is authorised under its act to invest surplus funds in any of the ways referred to in Section 5 of the Trustee Act 1898. During the reporting period investments were held in an at call cash management facility.

Interest revenue is recognised in the Statement of Comprehensive Income when earned. As the Commission's investments were held in the above instruments and held over relatively short periods it is considered that any interest rate exposure is minimal.

3 Commonwealth Grants and Contributions

	2014 (\$000's)	2013 (\$000's)
Base Grant	6,009	5,936
Community Legal Centre Administration Agency Payment	74	58
Commonwealth Collaboration Program	444	0
	6,527	5,994
Disbursements to Community Legal Centres	1,829	1,603
	8,356	7,597

Base Grant

Government contributions are the result of a Commonwealth / State National Partnership Agreement which became effective from the 1st July 2010 for a duration of 4 years. This agreement has now been extended to 30th June 2015.

Community Legal Centre Administration Agency Payment

This payment is an agency payment to cover the costs of support for the Commonwealth Community Legal Centre program.

Commonwealth Collaboration Program

This is to provide additional legal aid services that meet identified Commonwealth priority areas of family law/child protection; civil law especially employment and consumer matters , and regional and remote services. Originally scheduled to run over 2 years from 2013–2015 , it will now only run for the 2013-2014 financial year.

Disbursements to Community Legal Centres

The Commission disburses Community Legal Centre funding on behalf of the Commonwealth Government. This item shows the revenue component, with outlays shown at Note 14.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

4 State Government Grants and Contributions

	2014 (\$000's)	2013 (\$000's)
Base Grant	5,681	5,626
"Safe at Home" Domestic Violence Intervention Program	236	244
	5,917	5,870
Disbursements to Community Legal Centres	200	200
	6,117	6,070

Base Grant

The Base Grant provides for the Service Delivery program agreed to between the Commission and the State Government.

"Safe at Home" Domestic Violence Early Intervention Program

This program provides early intervention and support against domestic violence.

Disbursements to Community Legal Centres

The Commission disburses Community Legal Centre funding on behalf of the State Government for outreach services. This item shows the revenue component, with the outlays shown at Note 14.

5 Other Revenue

	2014 (\$000's)	2013 (\$000's)
Client Contributions and Cost Recoveries	108	142
Interest Income	102	132
Civil Law Disbursement Fund Loans Contributions	30	27
The Solicitors' Trust Distributions	1,691	780
Miscellaneous Income	338	58
	2,269	1,139

Client Contributions and Cost Recoveries

Contributions consist of amounts levied on clients by in-house practitioners and recovered costs. Not included are amounts collected by private legal practitioners and deducted from their accounts for services rendered to the Commission, prior to payment by the Commission. These payments are immaterial and hence have not been quantified for this report. Recovered costs consist of those costs awarded by the courts to the benefit of the Commission.

Interest Income

Derived from cash flow surpluses from monies held on call, or in short term cash management accounts.

Civil Law Disbursement Fund Loans Contributions

Small premiums charged against each loan as a buffer against actions that may be unsuccessful and unrecoverable.

The Solicitors' Trust Distribution

This disbursement is as a result of a determination made in accordance with Section 361 of the Legal Profession Act 2007.

6 Legal Services Expenses

	2014 (\$000's)	2013 (\$000's)
Grants of Legal Aid	4,345	4,806
Duty Lawyer Services	69	59
	4,414	4,865

Grants of Legal Aid

Grants of Legal Aid comprise payments made to private sector business partners for legal work undertaken during the course of the year. In addition to payments for legal services this includes payments for expenditure for items such as medical reports and other specialist services.

Duty Lawyer Services

The Commission engages external service providers for Duty Lawyer services in the Magistrates Court to support its own internal services.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

7 Employee Benefits Expenses

	2014 (\$000's)	2013 (\$000's)
Salaries, Superannuation and Related Costs	7,124	6,683
Temporary Staff and Agency Staff Engagements	662	592
Professional Development	24	36
Annual Leave Entitlements	(24)	76
Long Service Leave Entitlements	200	(59)
	7,986	7,328

Salaries, Superannuation and Related Costs

Includes salaries and employer funded superannuation and workers compensation insurance.

Temporary Staff and Agency Staff Engagements

Includes temporary and agency staffing costs, as well as agency fees and staff relocation costs.

Professional Development

Includes costs of courses and seminar fees.

Annual Leave and Long Service Leave Entitlements

These amounts are the net movements to the annual and long service leave provision accounts held on the Commission's Statement of Financial Position.

8 Supplies and Services

	2014 (\$000's)	2013 (\$000's)
Communications	271	281
Travel	148	131
Office Machines	53	70
Consumables	45	50
Motor Vehicle Expenses	72	52
	589	584

9 Accommodation Expenses

	2014 (\$000's)	2013 (\$000's)
Lease Rentals and Associated Costs	313	314
Cleaning	76	72
Storage	11	7
Rates and Taxes	44	65
Power	61	60
Maintenance	38	76
Security	12	23
Insurance	10	8
	565	625

10 Information Technology

	2014 (\$000's)	2013 (\$000's)
Systems Maintenance and Development	315	249
Hardware Maintenance	1	13
Online Library Resources	50	76
Software License Fees	41	104
Consumables	13	8
	420	450

11 Other Expenses

	2014 (\$000's)	2013 (\$000's)
Department of Justice Administration Fees	36	36
Audit Fees	25	24
Other	436	231
	497	291

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

12 Depreciation and Amortisation Expenses

	2014 (\$000's)	2013 (\$000's)
Office Equipment	34	24
Furniture and Fittings	0	1
Leasehold Improvements	7	10
Buildings	6	9
Intangibles – In-house Software Development	52	57
	100	101

13 Debts Written Off

	2014 (\$000's)	2013 (\$000's)
Bad Debt Write Off - Case Management System	7	7
Civil Law Disbursement Fund Loans	12	5
	19	12

The amount of \$7,201 (2013: \$7,464) reported comprises the bad debt write off as reported by the Commissions Case Management System. Bad Debts written off, if later recovered are shown as a revenue item in the year in which they are recovered.

Civil Law Disbursement Fund Loans are written off when the loan is deemed unrecoverable.

14 Disbursements to Community Legal Centres

	2014 (\$000's)	2013 (\$000's)
<u>Commonwealth Program</u>		
North West Community Legal Centre Inc.	114	206
Environmental Defender's Office (Tas) Inc.	250	98
Hobart Community Legal Service Inc.	596	575
Launceston Community Legal Centre Inc.	413	382
Tenants Union of Tasmania Inc.	66	64
Women's Legal Services (Tas) Inc.	406	278
	1,846	1,603
<u>State Program</u>		
Hobart Community Legal Service Inc.	100	100
North West Community Legal Centre Inc.	100	100
	200	200
	2,046	1,803

15 Cash and Cash Equivalents

	2014 (\$000's)	2013 (\$000's)
Unrestricted Cash and Cash Equivalents		
Cash on Hand – Petty Cash	8	8
Bank Accounts	61	367
Investments – TASCORP No. 1	2,471	2,068
	2,540	2,443
Restricted Cash and Cash Equivalents		
Bank Account	128	60
Investments – TASCORP No. 2	495	335
	623	395
Total Cash and Cash Equivalents	3,163	2,838
Held as		
Operating Cash	2,540	2,443
State Civil Law Disbursements Fund Loans Scheme	623	395
Total and Balance as per Statement of Cash Flows	3,163	2,838

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

Restricted Cash and Cash Equivalents - Civil Law Disbursements Fund Loans Scheme

The Civil Law Disbursements Fund Loans Scheme was established in June 2004. Over the following 3 year period the State Government provided funding of \$560,000 for the Scheme. In the June 2014 financial year monies obtained from the Solicitors Guarantee Fund were injected into the Scheme. The Scheme provides eligible applicants access to legal aid for disbursement costs, such as medical reports and court filing fees, in State Civil Law matters. The disbursements made are recovered upon successful completion of the matter. A small premium is applied as a buffer against actions that are unsuccessful, and disbursement loans deemed unrecoverable. Unrecoverable loans for 2014 are shown at Note 13.

16 Receivables

	2014 (\$000's)	2013 (\$000's)
Contributions Receivable	23	23
Less Provision for Impairment	(2)	(2)
Civil Law Disbursement Fund Loans	490	439
Good and Services Tax (GST) Recoveries Due	57	57
	568	517

Contributions Receivable

Contributions consist of small amounts owing by clients as a contribution toward the cost of their legal matter. At the conclusion of each financial year a provision for impairment is recalculated. This estimate is made after a review of the current debtors portfolio and the likelihood of payments being made. The provision consists of small contributions unlikely to be paid for which recovery action is considered uneconomical.

Civil Law Disbursement Fund Loans

Civil Law Disbursement Fund Loans are those amounts recoverable from the proceeds of successful actions by civil law litigants supported by the State Government Civil Law Disbursement Fund Loans Scheme. The loans are recovered with the addition of a small premium which is reinvested into the fund, to offset any failed or unsuccessful actions which may be written off. Details of loans written off are detailed in Note 13.

Contributions owing is the only receivable where the age of the debt may be relevant to the likelihood of receipt. All Contributions owing except those identified as impaired, are considered receivable.

2014

Contributions
Owing

Gross Amount	Past Due and Impaired	Due < 30 Days	Past Due but not Impaired 31 – 60 Days	Past Due but not Impaired 61 – 90 Days	Past Due but not Impaired > 90 Days
23	2	6	6	3	6
23	2	6	6	3	6

2013

Contributions
Owing

Gross Amount	Past Due and Impaired	Due < 30 Days	Past Due but not Impaired 31 – 60 Days	Past Due but not Impaired 61 – 90 Days	Past Due but not Impaired > 90 Days
23	2	6	6	3	6
23	2	6	6	3	6

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

17 Non-Current Assets

Property, Plant & Equipment

	2014 (\$000's)	2013 (\$000's)
LAND & BUILDINGS		
Land at Fair Value	195	195
Buildings at Independent Valuation	249	249
Less Accumulated Depreciation	(76)	(70)
Land and Buildings at Fair Value	368	374

The Commission owns its Burnie property unencumbered.

A formal independent valuation of the Commission's Freehold Property was obtained in April 2013 from Opteon (Tasmania) Pty Ltd. The valuation was based on Current Market Value on "an existing use" basis. The valuation received accorded with the buildings book value inclusive of improvements capitalised in the 2013 financial year. The Commission's policy is to review its freehold property every 3 years.

	2014 (\$000's)	2013 (\$000's)
OFFICE EQUIPMENT		
Historical cost	432	432
Less: Accumulated Depreciation	(394)	(359)
	38	73

	2014 (\$000's)	2013 (\$000's)
FURNITURE AND FITTINGS		
Historical cost	42	42
Less: Accumulated Depreciation	(39)	(39)
	3	3

	2014 (\$000's)	2013 (\$000's)
LEASEHOLD IMPROVEMENTS		
Historical cost	87	87
Less: Accumulated Depreciation	(53)	(46)
	34	41

Intangibles

	2014 (\$000's)	2013 (\$000's)
INTANGIBLE ASSETS		
Historical cost	564	565
Less: Accumulated Amortisation	(390)	(339)
	174	226

The Commission developed a Case Management System with an "Off the Shelf" development application, which was deployed in July 2007. Costs represent software acquisition costs, installation and development.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

17 Non-Current Assets (cont'd)

Property, Plant & Equipment

Movement in the carrying amounts for each class of property, plant and equipment:

	2014 (\$000's)	2013 (\$000's)
LAND & BUILDINGS		
Opening Written Down Value	374	383
Depreciation Expense	(6)	(9)
Closing Written Down Value	368	374

	2014 (\$000's)	2013 (\$000's)
OFFICE EQUIPMENT		
Opening Written Down Value	73	29
Additions	0	68
Depreciation Expense	(35)	(24)
Closing Written Down Value	38	73

	2014 (\$000's)	2013 (\$000's)
FURNITURE AND FITTINGS		
Opening Written Down Value	3	4
Depreciation Expense	(0)	(1)
Closing Written Down Value	3	3

	2014 (\$000's)	2013 (\$000's)
LEASEHOLD IMPROVEMENTS		
Opening Written Down Value	41	34
Additions	0	17
Depreciation Expense	(7)	(10)
Closing Written Down Value	34	41

Intangibles

Movement in the carrying amount of intangibles:

	2014 (\$000's)	2013 (\$000's)
INTANGIBLES		
Computer Software		
Opening Written Down Value	226	282
Additions	0	1
Amortisation Expense	(52)	(57)
Closing Written Down Value	174	226

18 Impairment of Assets

There were no indications of impairment of property, plant and equipment and intangible assets at 30 June 2014.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

19 Payables

	2014 (\$000's)	2013 (\$000's)
Accrued Salaries	199	166
Other Operating Costs	58	96
	256	262

Other Operating Costs

Other Operating Costs include Legal Creditors, where the transaction cost or face value is deemed equivalent to fair value. The Commission facilitates prompt payment for legal services by the provision of an online invoicing facility, on its internet based business system.

Other Operating Costs also include Trade Creditors, where the carrying amount of trade creditors is equivalent to fair value, as they are generally settled within 30 days.

20 Provisions

	2014 (\$000's)	2013 (\$000's)
Current		
Employee Benefits Provision:		
Annual Leave	488	512
Long Service Leave	704	553
	1,192	1,065
Non-Current		
Employee Benefits Provision:		
Long Service Leave	292	243
	1,484	1,308

21 Contingent Liabilities

The organisation does not have any contingent liabilities or claims of a material nature which have not already been disclosed in these financial statements.

22 Commitments for expenditure

Legal Case Commitment

At 30th June 2014 the Commission's case management system disclosed a commitment of \$1,068,857 (2013: \$1,337,900) in respect of applications for legal assistance made and accepted by the Commission or its predecessors and which had not been paid or accrued as at the end of the financial year. The commitment was estimated on the basis of scale fees and/or hourly rates, depending on the nature of the action concerned and includes possible future recoveries.

Lease Commitments

The Commission has entered into standard commercial non-cancellable operating lease arrangements for its Hobart, Launceston and Devonport offices. The Burnie office is owned by the Commission. In addition the Commission leases multi-function document centres in all of its offices.

Initial lease terms varied from between 5 to 8 years with further options for renewal. Contingent rent provisions within the lease agreements variously require that the minimum lease payments shall be increased by the Consumer Price Index or a predetermined percentage per annum.

The aggregate of lease commitments for which no provisions are included in the financial statements can be classified as follows:

	2014 (\$000's)	2013 (\$000's)
Due within 1 year	142	335
Due within 1 - 5 years	24	198
	166	533

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

23 Reconciliation of Net Operating Surplus / Deficit to Net Cash Flows Provided by/(Used In) Operating Activities

	2014 (\$000's)	2013 (\$000's)
Operating Result – Surplus	106	(1,253)
<u>Change In Assets – (Increase) / Decrease</u>		
Depreciation & Amortisation Expense	100	101
(Increase)/Decrease in Receivables	(51)	(114)
(Increase)/Decrease in Other Assets	0	19
<u>Change in Liabilities – Increase / (Decrease)</u>		
Increase/(Decrease) in Provisions	175	17
Increase/(Decrease) in Payables	(5)	(18)
Net Cash provided from Operating Activities	325	(1,248)

24 Financing Facilities Available

	2014 (\$000's)	2013 (\$000's)
Facility Limit	92	92
Less Used / Committed	(9)	(16)
	83	76

The nature of the credit facility is a corporate credit card facility, which is direct debited against the Commission's main operating bank account on a monthly basis. It is primarily used for travel and purchases of equipment and supplies.

25 Events Occurring after Balance Date

There were no events occurring after balance date which relate to any conditions existing at balance date or were material in relation to the financial statements.

26 Remuneration of Auditors

	2014 (\$000's)	2013 (\$000's)
Audit Fee	22	24
	22	24

The Tasmanian Audit Office audits the accounts of the Commission. The Audit comprises the annual financial statement audit.

Remuneration of Commissioners

	2014	2013
\$0 - \$10,000	4	4
\$10,001 - \$20,000	1	2
\$20,001 - \$30,000	1	1
Commissioners Remuneration	63,539	63,062

There are eight Commissioners and two of these are State Public Servants. Commissioners are remunerated on an annual basis and superannuation is also paid to these Commissioners in accordance with the superannuation guarantee legislation. There was an unfilled vacancy on the Commission for the 30 June 2014 and 2013 financial years.

**LEGAL AID COMMISSION OF TASMANIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

28 Remuneration of Senior Officers

The number of Senior Officers, excluding Commissioners, whose total salaries, superannuation and other benefits for the financial year fall within the following bands are:

	2014	2013
\$0 - \$60,000	0	1
\$60,001 - \$80,000	0	-
\$80,001 - \$100,000	2	1
\$100,001 - \$120,000	2	1
\$120,001 - \$140,000	1	3
\$140,001 - \$160,000	2	1
\$160,001 - \$180,000	0	-
\$180,000 +	3	3
Total Remuneration of Senior Officers	1,814,212	1,516,879

29 Related Party Transactions

The Legal Aid Commission of Tasmania has not entered into any transactions during the 2014 financial year (2013: Nil) that would meet the definition of a related party transaction.

The Commission has not provided loan funds to any Board Member or related party.

30 Client Trust Funds

The following transactions of the Commission acting as trustee have not been included in the financial statements. The Commission holds client funds in a Trustee capacity pending final settlement of case files.

	2014 (\$000's)	2013 (\$000's)
Balance at WESTPAC Bank as at 1 July	0	6
Plus receipts	0	118
Less payments	0	(124)
Balance at Westpac Bank as at 30 June	0	0

Appendix B - Payment Reports ---

Grants Payments to Private Legal Firms and other Service Providers

Grants Payments to Private Legal Firms

LEGAL AID COMMISSION OF TASMANIA

GRANTS PAYMENTS TO PRIVATE PROFESSION AND OTHER SERVICE PROVIDERS

Commonwealth and State funding
Between 1/07/2013 and 30/06/2014

			Total
C	Barrister / Counsel	Disbursement	\$39,018.11
	Solicitor and other Service Providers	Conference Chair	\$80,490.14
		Disbursement	\$376,073.62
		Solicitor Fee	\$1,572,379.39
	Total		\$2,067,961.25
S	Barrister / Counsel	Disbursement	\$82,373.50
	Solicitor and other Service Providers	Disbursement	\$245,163.59
		Solicitor Fee	\$1,943,844.06
	Total		\$2,271,381.15
Total			\$4,339,342.41

LEGAL AID COMMISSION OF TASMANIA

SOLICITOR, BARRISTER AND COUNSEL GRANTS PAYMENTS
TO PRIVATE LEGAL FIRMS

Between 1/07/2013 and 30/06/2014

		Total Payments
Abetz Curtis Lawyers	Family	\$2,060.00
	Total	\$2,060.00
Adrian J Hall Barrister & Solicitor	Criminal	\$37,407.90
	Total	\$37,407.90
Andrei Slicer	Criminal	\$31,096.40
	Family	\$590.00
	Total	\$31,686.40
Baker Wilson Lawyers	Civil	\$564.00
	Criminal	\$3,281.00
	Family	\$4,756.50
	Total	\$8,601.50
Bartletts	Civil	\$1,955.00
	Criminal	\$1,445.00
	Family	\$23,326.75
	Total	\$26,726.75
Ben Lillas	Family	\$1,440.00
	Total	\$1,440.00
Bennett Howroyd	Civil	\$3,526.30
	Criminal	\$530.00
	Family	\$15,402.25
	Total	\$19,458.55
Bishops	Civil	\$31,001.25
	Criminal	\$6,202.50
	Family	\$86,427.10
	Total	\$123,630.85
BJT Legal	Family	\$437.50
	Total	\$437.50
Blissenden Lawyers	Civil	\$15,664.35

		Total Payments
Blissenden Lawyers	Criminal	\$14,691.65
	Family	\$33,065.00
	Total	\$63,421.01
Butler McIntyre & Butler	Civil	\$40,588.46
	Criminal	\$250,816.89
	Family	\$107,993.12
	Total	\$399,398.47
Cameron Scott - Barrister at Law	Civil	\$1,565.00
	Criminal	\$4,132.48
	Total	\$5,697.48
Cann Legal	Civil	\$24,475.77
	Criminal	\$875.75
	Family	\$38,053.00
	Total	\$63,404.53
Caroline Graves Barrister at Law	Civil	\$17,945.00
	Criminal	\$29,884.10
	Family	\$2,350.00
	Total	\$50,179.10
Charmaine Gibson	Civil	\$14,952.50
	Criminal	\$16,473.80
	Family	\$29,735.00
	Total	\$61,161.30
Clarke & Gee	Criminal	\$4,315.00
	Total	\$4,315.00
Craig Rainbird Barrister & Solicitor	Criminal	\$55,955.90
	Total	\$55,955.90
Crisp Hudson & Mann	Civil	\$2,445.00
	Family	\$6,525.95
	Total	\$8,970.95
Dan Coombes, Barrister	Criminal	\$1,495.00
	Total	\$1,495.00
Darrell Grey Law Practice	Criminal	\$62.50

		Total Payments
Darrell Grey Law Practice	Total	\$62.50
David N Lewis Barrister at Law	Civil	\$21,724.50
	Family	\$42,119.00
	Total	\$63,843.50
Douglas & Collins	Criminal	\$4,105.00
	Total	\$4,105.00
Fairley + Associates	Civil	\$455.00
	Criminal	\$2,360.00
	Total	\$2,815.00
FitzGerald and Browne	Civil	\$64,112.22
	Criminal	\$10,433.10
	Family	\$116,323.20
	Total	\$190,868.52
Friend & Edwards Lawyers	Civil	\$1,344.00
	Criminal	\$6,656.50
	Family	\$8,316.75
	Total	\$16,317.25
G A Richardson	Criminal	\$101,388.23
	Total	\$101,388.23
Grant Tucker	Civil	\$12,285.00
	Criminal	\$71,058.95
	Family	\$33,641.25
	Total	\$116,985.21
Greg Barns Barrister	Criminal	\$33,836.30
	Total	\$33,836.30
Greg Smith & Co	Civil	\$1,552.00
	Family	\$7,531.00
	Total	\$9,083.00
Gunson Williams	Criminal	\$130.00
	Total	\$130.00
Henry Wherrett & Benjamin	Civil	\$395.00
	Criminal	\$39,407.80

		Total Payments
Henry Wherrett & Benjamin	Total	\$39,802.80
Hodgson Lawyers	Family	\$1,605.00
	Total	\$1,605.00
Ian Guest & Associates	Civil	\$16,705.90
	Criminal	\$491.00
	Family	\$28,073.88
	Total	\$45,270.78
Ierino & Associates	Criminal	\$6,594.75
	Family	\$2,350.00
	Total	\$8,944.75
J Jovanovic & Associates	Criminal	\$190.00
	Total	\$190.00
J N Perks	Criminal	\$31,818.18
	Total	\$31,818.18
James Crotty Barristers & Solicitors	Criminal	\$7,460.00
	Total	\$7,460.00
Jennifer Mary White	Civil	\$6,381.30
	Criminal	\$14,589.53
	Family	\$1,208.80
	Total	\$22,179.63
Jim Saric Law	Criminal	\$1,080.00
	Total	\$1,080.00
John Green	Civil	\$15,657.50
	Criminal	\$3,772.00
	Family	\$1,925.00
	Total	\$21,354.50
Jonathan Smith Lawyers	Family	\$2,434.00
	Total	\$2,434.00
Julienne Penny & Associates	Family	\$128.00
	Total	\$128.00
Kate Cuthbertson	Civil	\$9,450.00
	Criminal	\$22,566.26

		Total Payments
Kate Cuthbertson	Total	\$32,016.26
Kate Mooney	Civil	\$19,203.00
	Family	\$53,476.70
	Total	\$72,679.70
Kay & Ruddle	Civil	\$655.00
	Criminal	\$1,441.50
	Family	\$3,982.75
	Total	\$6,079.25
Lampe Family Lawyers	Family	\$508.18
	Total	\$508.18
Legal Solutions	Civil	\$4,410.00
	Family	\$47,039.60
	Total	\$51,449.60
Levis Stace & Cooper	Civil	\$7,375.00
	Criminal	\$7,488.50
	Family	\$23,379.28
	Total	\$38,242.78
M+K Dobson Mitchell Allport	Civil	\$6,004.85
	Family	\$58,534.90
	Total	\$64,539.75
Mackie Crompton	Civil	\$15,427.86
	Criminal	\$27,918.45
	Total	\$43,346.31
Mai Lawyers	Criminal	\$330.00
	Total	\$330.00
Matthew Verney	Civil	\$55,644.00
	Criminal	\$2,587.18
	Family	\$43,050.74
	Total	\$101,281.92
McGrath & Co.	Civil	\$1,766.30
	Criminal	\$1,370.00
	Family	\$29,594.00

		Total Payments
McGrath & Co.	Total	\$32,730.30
McLean McKenzie & Topfer	Civil	\$14,475.00
	Criminal	\$2,085.60
	Family	\$10,359.78
	Total	\$26,920.38
McVeity & Associates	Civil	\$56,659.85
	Family	\$142,157.53
	Total	\$198,817.37
Michael Briant Barrister & Solicitor	Family	\$815.00
	Total	\$815.00
Milton & Meyer	Civil	\$60,435.14
	Criminal	\$148,267.32
	Family	\$3,922.50
	Total	\$212,624.95
Murdoch Clarke	Civil	\$330.00
	Criminal	\$1,355.00
	Family	\$1,813.75
	Total	\$3,498.75
Murray & Associates	Family	\$32,910.00
	Total	\$32,910.00
Ogilvie Jennings	Civil	\$25,954.60
	Criminal	\$9,940.98
	Family	\$78,062.10
	Total	\$113,957.68
Osborne & Osborne Pty Ltd	Family	\$113.64
	Total	\$113.64
P L Corby & Company	Family	\$29,505.00
	Total	\$29,505.00
Pagett & Associates	Civil	\$11,315.00
	Family	\$13,505.00
	Total	\$24,820.00
Paul Sullivan	Criminal	\$14,609.40

		Total Payments
Paul Sullivan	Total	\$14,609.40
Pedder Schuh Lawyers	Criminal	\$2,682.50
	Total	\$2,682.50
Peter Barker SC	Criminal	\$7,475.00
	Total	\$7,475.00
Peter Heerey Lawyer	Civil	\$13,111.00
	Criminal	\$7,864.50
	Total	\$20,975.50
Philip Theobald	Family	\$36,095.00
	Total	\$36,095.00
Philip Welch	Civil	\$15,365.00
	Family	\$40,052.50
	Total	\$55,417.50
PWB Lawyers	Civil	\$37,600.00
	Criminal	\$1,695.00
	Family	\$84,011.35
	Total	\$123,306.35
Rae & Partners Lawyers	Civil	\$7,207.50
	Criminal	\$120,914.50
	Family	\$47,609.11
	Total	\$175,731.11
Robert J. Meredith LL.B	Criminal	\$635.00
	Total	\$635.00
Simmons Wolfhagen	Civil	\$6,689.50
	Family	\$18,002.50
	Total	\$24,692.00
Sofra Solicitors	Family	\$1,142.48
	Total	\$1,142.48
Steven Chopping	Civil	\$455.00
	Criminal	\$42,182.90
	Family	\$385.00
	Total	\$43,022.90

		Total Payments
Temple-Smith Partners	Civil	\$437.50
	Criminal	\$375.00
	Total	\$812.50
Todd P. Kovacic	Criminal	\$42,825.97
	Family	\$590.00
	Total	\$43,415.97
W J Friend	Family	\$14,850.00
	Total	\$14,850.00
Walker Henderson Lawyers	Civil	\$25,513.80
	Criminal	\$2,665.00
	Family	\$79,937.89
	Total	\$108,116.69
Wallace Wilkinson & Webster	Civil	\$22,500.00
	Criminal	\$11,712.75
	Family	\$128,962.20
	Total	\$163,174.95
Walsh Day James Mihal Pty	Civil	\$32,533.95
	Criminal	\$10,532.95
	Family	\$16,907.94
	Total	\$59,974.84
Wayne Olding LI B	Criminal	\$1,240.91
	Total	\$1,240.91
Wright Gilmour Barristers & Solicitors	Civil	\$1,865.00
	Criminal	\$44,532.39
	Total	\$46,397.39
Total		\$3,718,105.20