



22 | Annual  
23 | Report

Tasmania  
Legal Aid

# 2022/23 Snapshot



**17,841**  
Telephone advice  
line callers  
assisted



**8,820**  
Community  
Legal Education  
and Information  
session  
participants



**2,485**  
Webchats

**144,000**  
Website visits

**268**  
Community  
Legal Education  
& Information  
sessions

## Acknowledgement of Country

Tasmania Legal Aid acknowledges and pays our respect to the Palawa/Tasmanian Aboriginal people as the Traditional Custodians of the land and waters of Lutruwita/Tasmania, where we live and work.



**5,429**

Legal aid grant applications received

**21,874**

Legal aid grant extensions

**\$7.223m**

Grants of legal aid to private lawyers

**33%**

Grants to people identified as having a disability



**1551**

Family Advocacy and Support Service (FASS) duty lawyer services provided

**999**

Safe at Home (SAH) services provided

**140**

Family Dispute Resolution (FDR) conferences settled

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# Our Organisation



## OUR VISION

The Tasmanian community is safe, respected and has their voices heard.



## OUR PURPOSE

To enable our diverse Tasmanian community to access legal services, address their legal problems, understand their rights, navigate the legal system and get the assistance they need.

To work with our clients, staff, legal partners and community for better laws and an effective legal system.



## OUR VALUES

### Honesty

- We communicate openly, respectfully and honestly
- We provide clear, accurate and realistic advice
- We are accountable to our clients, our partners and our community.

### Courage

- We speak up, listen to different views, and take on feedback
- We engage with our clients with respect and empathy
- We advocate for our clients, our organisation and for justice
- We are open to new ideas and adaptable to change.

### Engagement

- We are inclusive and promote diversity in everything we do
- We involve our staff, clients and community in the design of services, programs and policies
- We are committed to the best outcomes for our clients and our community
- We work collaboratively with our partners and our clients.



## OUR STATUTORY OBLIGATION

To sustainably provide legal aid in the most effective, efficient and economical manner.

# Chair's Report

On behalf of Tasmania Legal Aid, I am proud to present this report on our activities and financial matters relating to the financial year ending 30 June 2023.

This year was the final year of our 2020–2023 Strategic Plan that we can credit as underpinning much of our most recent successes.

In the past year we:

- delivered 72,226 client services
- approved 5,099 grants of aid
- provided over 5,500 duty lawyers services including through our FASS program
- conducted 534 FDR conferences
- delivered over 5,000 legal advice and legal task services through our Early Intervention Services
- provided 17,841 services through our telephone advice line, 26,929 referrals and 4,611 services through our legal clinics
- engaged in 2,485 legal chats, conducted 268 community legal education sessions and had over 500,000 hits to our website.

We:

- launched our client engagement strategy
- have implemented our Client Safety Strategy including reviewing our Family Dispute Resolution program
- launched our Independent Childrens' Lawyers Practice Standards and Guidelines
- have secured a location for our new Launceston office
- delivered our Reflect Reconciliation Action Plan (RAP) actions
- continued the implementation of our Communications Strategy including the launch of our new quarterly publication "InFOCUS"
- commenced work on implementing our Digital Strategy
- continued to implement our CLEI strategy aimed at increasing services to new audiences across a range of platforms
- continued to finalise the move to stage of matters grants for Family Law Cases and summary criminal matters
- continued our collaboration with Womens Legal Service Tasmania to deliver the Just Healthy Families Health Justice Partnership
- continued to advocate for improvements in the criminal justice system through our participation in the Administration of Justice Group
- made submissions including the Child and Youth Safe Organisations Bill, draft Tasmanian Suicide Prevention Strategy, the Justice Miscellaneous (Royal Commission Amendments) Bill, the

Guardianship and Administration Amendment Bill, a draft of the National principles to Address Coercive Control and the Inquiry into Tasmanian Adult Imprisonment and Youth Detention Matters.

None of the above would have been achieved without the hard work of our staff and executive, the contribution of my fellow Commissioners, the collaboration of the private profession and the support of our stakeholders.

We would like to acknowledge:

- our former Director Vincenzo Caltabiano who departed in October last year to take up a role as a Magistrate in the Magistrates' Court of Victoria
- our new Director, Kristen Wylie
- the Attorney-General of Australia Mark Dreyfus KC and our Attorney-General Elise Archer MP; Shadow Attorney's General Ella Haddad MP and Rosalie Woodruff MP, Secretary of the Department of Justice Ginna Webster and Deputy Secretary of the Department of Justice Kristy Bourne.

Vincenzo was a staunch advocate for improvements to the criminal justice system, our Reconciliation Action Plan, and our programs specifically addressing children and youth justice, women, family violence and the Tasmanian Aboriginal community. We are certain he will be a great addition to the Victorian benches.

We are particularly pleased that our new Director was appointed from within our ranks. Kristen is proving to be an excellent appointment. Kristen has the utmost respect from within the organisation, has demonstrated success in improvements she has steered outside of the organisation and is a great example of what heights all our practitioners can aspire to with a commitment to the values that underpin Tasmania Legal Aid.

We delivered a \$1,180,113 surplus against a budgeted deficit of \$233,510 from a combined income of \$23,050,362. Like many agencies most of those savings have come as a consequence of a tight labour market. The Board is grateful for the work that has been undertaken by our Associate Director of Business Services Mr. Andrea Ramondino, the detail of his reporting and his attention to the ever-evolving challenges to our finances, that are not unique to the organisation.

We are all excited about the opportunities our new Strategic Plan will frame for next year, and continuing to work towards achieving our Vision of a Tasmanian community that is safe, respected and have their voices heard.

Patrick Lunn  
Chair

I am pleased to present the 22/23 Annual Report for TLA, highlighting another year of accomplishments towards our vision, where all Tasmanians are safe, respected, and have their voices heard.

Throughout the year, we achieved some significant milestones, and I am delighted to share some of our key achievements below:

**Reflect Reconciliation Action Plan (RAP):** In delivering our RAP actions we embarked on our journey to build our relationship with the Tasmanian Aboriginal Community.

**Managing Client Confidential Information (MCCI) Policy Implementation:** Upholding our commitment to protecting client's rights to confidentiality while maximising opportunities for Tasmanians to access legal services; we implemented the MCCI policy by providing a clear and practical framework to manage conflict of interest rules and to uphold our professional obligations.

**Client Safety Framework:** Our dedication to ensuring client safety led to the successful implementation of our Client Safety Framework giving us the tools and knowledge to help us keep clients safe.

**Modern Intranet Redevelopment:** We launched a contemporary, revamped intranet, with the tools and information befitting of a forward-thinking and modern organisation.

**Digital Strategy Rollout:** Our digital strategy is already yielding positive outcomes, enhancing our service delivery, and bolstering our resilience against cyber risks.

**Communication Initiatives:** As part of our comprehensive communications strategy, we introduced *TLA InFOCUS*, a quarterly newsletter, and *TLA Talk*, our monthly internal newsletter. These platforms keep our community informed about our work and ensure effective and transparent communication within our organisation.

**Client Engagement Strategy:** Centering our services around clients' needs and voices, our newly launched Client Engagement Strategy empowers us to better understand and respond to our clients' diverse and unique needs.

**Separate Representative Practice Standards and Guidelines (SR PSG):** We introduced a practical guide to support lawyers representing vulnerable children in the child safety system. The SR PSG emphasises best practice, focuses on advocating for the child's well-being and safety, and gives children a voice.

**Independent Children's Lawyer Practice Standards and Guidelines (ICL PSG):** Our pioneering ICL PSG received high praise from esteemed judges and the National Children's Commissioner. We shared our expertise internationally by presenting the ICL PSG to an Indonesian delegation and to almost 300 courts in Indonesia.

**Weekend Youth Out of Hours Duty Lawyer Service:**

In our commitment to children and young people, we launched a weekend service for the North-West region, ensuring young people have access to legal assistance when they need it most.

**Advocacy for Legislative and Social Reforms:** We actively advocated for legislative and social reforms by making submissions on various critical matters, including the Guardianship and Administration Amendment Bill, Draft National Principles to Address Coercive Control, Suicide Prevention Strategy, and more.

**People and Culture Strategy Implementation:** In line with our People and Culture Strategy, we implemented several initiatives to foster a supportive and engaged work environment. These included a Staff Recognition Framework, TLA Town Hall meetings, and Cultural Awareness Training for all staff.

**Advocacy:** We advocated as a leading voice for legislative and social reforms to support our clients including:

- Guardianship and Administration Amendment Bill 2022
- Safeguarding adults- options for legislative reform – November 2022
- Draft National Principles to Address Coercive Control
- Draft Youth Justice Blueprint
- Child Youth Safe Organisations Bill
- Royal Commission Amendments Bill
- Suicide Prevention Strategy
- Legislative Council Sessional Committee Government Administration 'B' Inquiry into Tasmanian Adult Imprisonment and Youth Detention Matters
- Consultation Draft of the National Principles to Address Coercive Control
- Post Appointment Oversight and Education of Independent Children's Lawyers
- Draft Safe at Home Strategic Plan 2023 – 2027

I extend my appreciation to every member of our team, whose dedication and passion have made these achievements possible. Together, we create positive change and achieve better outcomes for Tasmanians. We strive to make a difference for our community; and as individuals and together, we do make a difference.

Kristen Wylie  
Director

# Our Board

## Patrick Lunn Chair



Patrick Lunn was first appointed Chair of Tasmania Legal Aid on 6 November 2014. The Minister for Justice re-appointed Patrick for a further three-year term commencing on 21 January 2021.

Patrick graduated from the University of Tasmania with the combined degrees of Bachelor of Arts and Bachelor of Laws in 1995.

Patrick has practiced in commercial litigation and dispute resolution since 1995 with a particular emphasis on banking and finance, commercial disputes between businesses, securities enforcement, debt recovery, professional indemnity insurance claims and personal and corporate insolvency.

Patrick has been the Managing Partner/Director of Simmons Wolfhagen since 2011. He became a member of the board of management of Plane Tree Studio Inc. in 1997 and has been a chair of its Board of Management since 1998.

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## Vincenzo Caltabiano Director to 18 October 2022

Vincenzo Caltabiano was appointed Director of Tasmania Legal Aid on 13 May 2019. Vincenzo commenced practice in Victoria in 1991 and has 17 years' experience as a private practitioner, including seven years in his own firm with the focus on Family Law and Criminal Law.

Vincenzo spent almost 11 years at Victoria Legal Aid (VLA) in a range of roles, including seven years in the Criminal Law Program as a Duty Lawyer, Manager of the Advocacy Team, and as the inaugural Summary Crime Program Manager. Vincenzo has experience in conducting complex indictable and summary crime matters. He conducted the Review of VLA Legal Aid Child Protection Legal Services and was later appointed as Associate Director, Child Protection Transformation at VLA.

Vincenzo left TLA to take up an appointment as a Magistrate of the Magistrates Court of Victoria.

## Kristen Wylie Director



Kristen was appointed Director of Tasmania Legal Aid on 15 March 2023.

Kristen graduated from the University of Tasmania in 1993. After 8 years in private practice, Kristen joined Tasmania Legal Aid (TLA) as Manager Family Law Practice- South. In 2004, Kristen was appointed Manager State Family Law Practice, now known as Associate Director Family Law. In October 2022 Kristen was appointed Acting Director of Tasmania Legal Aid and appointed Director in March 2023.

In her role as Associate Director Family Law, Kristen managed the delivery of legally aided family law services across Tasmania.

Kristen has significant experience as both solicitor and counsel; in latter years primarily focusing on Independent Children's Lawyer (ICL) matters and family violence matters. An ICL since 2001, Kristen is known for her ability to bring and maintain a child focus, helping parents to resolve matters and working hard to gather all the relevant evidence.

Kristen was a member of the National Legal Aid Family Law Working Group from 2004 to 2023.

In September 2022 Kristen was awarded the Tasmanian Women Lawyers Achievement Award. In February 2023 Kristen was awarded the Law Society of Tasmania President's Award and in March 2023 was inducted into the Tasmanian Honour Roll of Women.

In 2022 Kristen developed and launched TLA's Independent Children's Lawyers Practice Standards and Guidelines an Australian first, combining clear practice standards with educative guidelines.

## Matthew Verney



Matthew Verney was appointed as a Commissioner for a term of three years on 17 November 2020.

Matthew graduated from the University of Tasmania with a combined degree of Bachelor of Arts and Bachelor of Laws in 1993.

Matthew has practiced the law since 1994 when he served a 12-month apprenticeship and was admitted to practice in 1995. He has been the Principal of his own firm since 2003 practicing predominantly in family law, child safety, and commercial law. Since November 2021 he has practiced as a Barrister. He is heavily committed to service to the profession, the Rule of Law, and Access to Justice. He served 10 years as a member of the Council of the Law Society of Tasmania including two years as the President of the Society. He served two years as a Director of the Law Council of Australia.

Matthew was a member of the Steering Committee which undertook an Evaluation of the Legal Assistance sector and served as a member of the Disciplinary Tribunal. He was a Senior Member of TASCAT from the Tribunal's commencement until late 2022.

## Gavin Wailes



On 15 January 2018, the Minister for Justice appointed Gavin Wailes to the Board. His term was extended for another 3 years on 2 October 2022.

Gavin graduated from the University of Tasmania with a Bachelor of Commerce in 2001, has a Graduate Certificate in Public Sector Management and is a member of CPA Australia.

Gavin is currently the Director of Finance with the Department of Justice and has previously worked for the Departments of Treasury and Finance, Police, Fire and Emergency Management and for the Tasmania Prison Service in a variety of accounting and management roles.

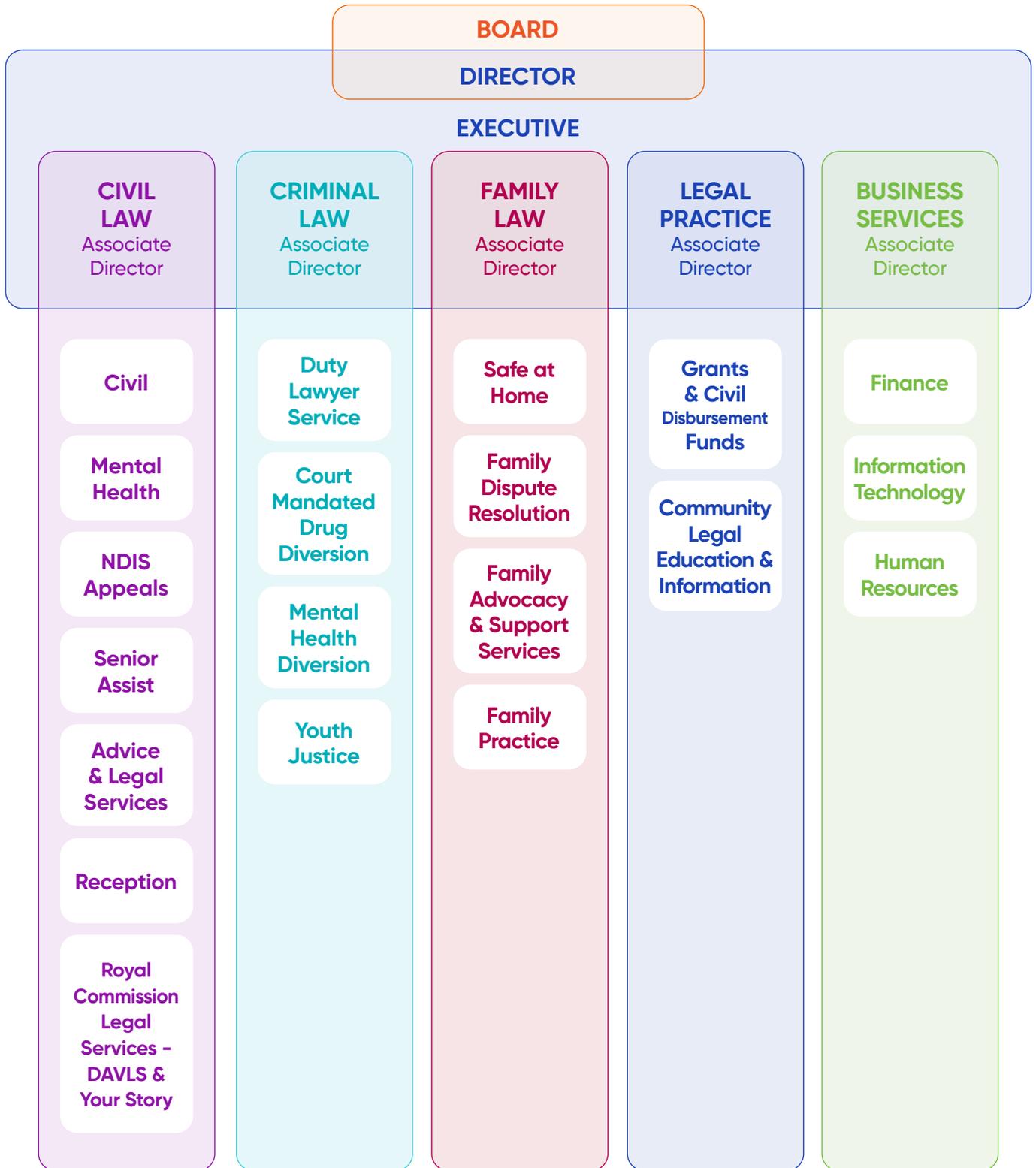
## Naomi Walsh



The Minister for Justice appointed Naomi Walsh as a member Legal Aid Board on 27 July 2017 and reappointed her for a further three-year term commencing on 17 November 2020.

Naomi holds a range of non-executive director roles and is a part-time industry focused academic at the University of Tasmania. She has 30 years' experience in finance and commercial management roles. She brings general management, corporate governance and financial expertise to the Board. Naomi has Bachelor of Business and Master of Business degrees from the University of Tasmania, is a fellow of the Institute of Chartered Accountants and a graduate of the Australian Institute of Company Directors.

# Our Structure



**This year we continued to collaborate with key partners to deliver needed legal services to the community.**

Through our Just Healthy Families (JHF) program, a partnership with Women’s Legal Service Tasmania, we delivered integrated, person-centred legal support in community settings where people are more likely to attend when seeking help.

This year:

- 113 people received professional development training
- 2,150 people benefited from consultations with a JHF lawyer
- 756 people benefited from a secondary consultation with a JHF lawyer



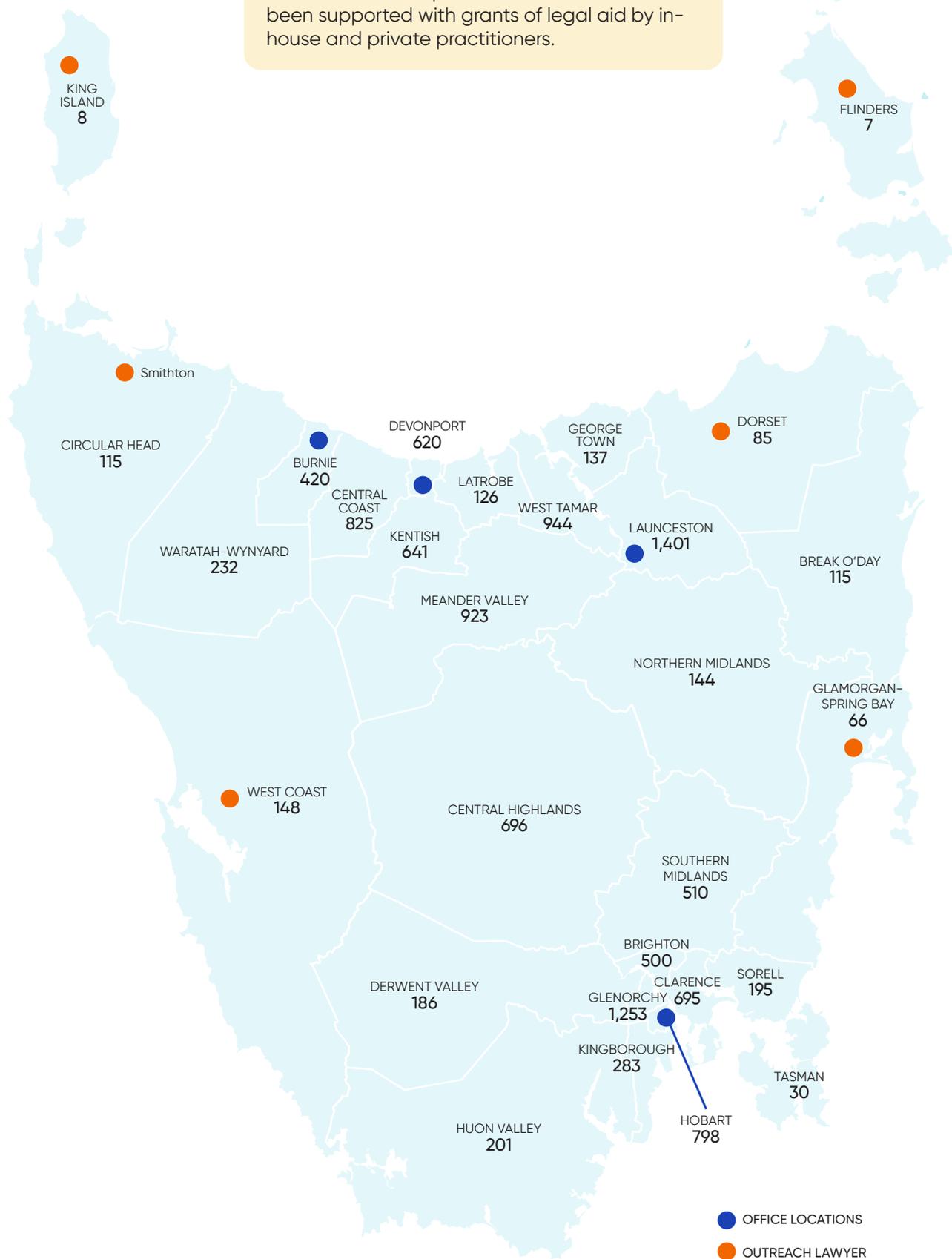
We also worked with others in the legal assistance sector to coordinate the efficient and effective delivery of legal education throughout the community. Regular meetings for information and resource sharing and collaboration were held between the following organisations:

- Hobart Community Legal Service
- Launceston Community Legal Centre
- North-West Community Legal Centre
- Women’s Legal Service Tasmania
- Tasmanian Aboriginal Legal Service
- Tasmanian Refugee Legal Service
- UTAS Student Legal Service
- Tenants Union of Tasmania
- Worker Assist
- Environmental Defenders Office
- Riawunna Centre for Education

Through our commitment to deliver services to Aboriginal and Torres Strait Islander people we delivered a series of community legal education sessions for the Tasmanian Aboriginal Centre. Responding to questions related to end-of-life issues such as funeral plans and wills and estates, our lawyers met with community members.

# Our Clients

The data below represents clients who have been supported with grants of legal aid by in-house and private practitioners.





## Our Clients

- 17,841** called us
- 3,133** attended a clinic
- 2,485** engaged with us via webchat
- 8,820** attended a CLE session
- 144,000** downloads from our website
- 7,499** received ongoing legal assistance

Of these:

- 9%** identified as Aboriginal or Torres Strait Islander
- 33%** were living with a disability
- 2%** needed an interpreter
- 44.9%** were female
- 55%** were male
- 0.1%** other

Age breakdown:

- <18 **8%**
- 18-20 **4%**
- 21-30 **23%**
- 31-40 **27%**
- 41-50 **18%**
- 51-65 **13%**
- 65+ **7%**



## Our Staff

Staff numbers across offices (at June 30):

- 22** North West
- 28** North
- 68** South
- 97** female
- 21** male

- Our Board: **2** female **3** male
- Our Executive: **5** female **1** male
- Our Management: **10** female **3** male

Our clients were assisted by:

- 66** private lawyers/firms (see pages 26-28)
- 74** total in-house lawyers

Our in-house lawyers also contribute to:

- Community legal education
- Law reform submissions
- Training of the wider profession
- Development of strategies to increase our service efficiency
- Discussions on justice issues affecting TLA clients
- Activities to promote our relationship with the Aboriginal and Torres Strait Islander Community
- Publications such as the Separate Representative Practice Standards and Guidelines
- Law Society Committees and to other professional organisations

# Grants payments

The following shows the grants of aid we paid to private legal firms between 1 July 2022 and 30 June 2023 (not part of the audited statements).

Butler McIntyre & Butler	Criminal	\$76,554.44
	Family	\$165,595.19
	<b>Total</b>	<b>\$271,660.62</b>
Cameron Scott - Barrister at Law	Civil	\$2,168.56
	Criminal	\$14,631.26
	Family	\$1,485.70
<b>Total</b>	<b>\$18,285.52</b>	
Cann Legal	Civil	\$33,268.89
	Criminal	\$5,905.30
	Family	\$34,901.19
<b>Total</b>	<b>\$74,075.38</b>	
Caroline Graves Barrister at Law	Civil	\$33,345.93
	Criminal	\$81,496.54
	Family	\$3,127.29
<b>Total</b>	<b>\$117,969.76</b>	
Charmaine Gibson	Civil	\$21,642.46
	Criminal	\$5,173.60
	Family	\$54,170.39
<b>Total</b>	<b>\$80,986.45</b>	
Claire Wong	Civil	\$135.06
	Criminal	\$2,882.66
	<b>Total</b>	<b>\$3,017.72</b>
Clarke & Gee	Civil	\$16,182.59
	Criminal	\$148,182.62
	Family	\$94,524.24
<b>Total</b>	<b>\$258,889.45</b>	
Craig Rainbird Barrister & Solicitor	Criminal	\$98,464.59
	<b>Total</b>	<b>\$98,464.59</b>
Crotty Legal	Civil	\$594.29
	Criminal	\$24,140.40
	Family	\$10,090.64
<b>Total</b>	<b>\$34,825.33</b>	
David N Lewis Barrister at Law	Family	\$7,159.23
<b>Total</b>	<b>\$7,159.23</b>	
Dobson Mitchell Allport	Civil	\$21,930.50
	Criminal	\$1,722.85
	Family	\$81,379.07
<b>Total</b>	<b>\$105,032.42</b>	

Douglas & Collins	Civil	\$297.14
	Criminal	\$14,215.01
	<b>Total</b>	<b>\$14,512.15</b>
Everett Flight & Associates	Criminal	\$5,450.60
	<b>Total</b>	<b>\$5,450.60</b>
FitzGerald and Browne	Civil	\$9,481.04
	Criminal	\$9,528.17
	Family	\$56,842.76
<b>Total</b>	<b>\$75,851.97</b>	
Friend & Edwards Lawyers	Civil	\$1,532.64
	Criminal	\$17,234.16
	<b>Total</b>	<b>\$18,766.80</b>
G A Richardson	Civil	\$965.71
	Criminal	\$139,495.00
	<b>Total</b>	<b>\$140,460.71</b>
Garth Stevens	Criminal	\$64,343.96
<b>Total</b>	<b>\$64,343.96</b>	
Grant Tucker	Civil	\$38,327.87
	Criminal	\$259,475.39
	Family	\$6,147.81
<b>Total</b>	<b>\$303,951.07</b>	
Hamilton Purcell Lawyers	Civil	\$99,867.85
	Criminal	\$116,207.17
	Family	\$88,039.09
<b>Total</b>	<b>\$304,114.11</b>	
Ian Guest & Associates	Family	\$3,835.54
<b>Total</b>	<b>\$3,835.54</b>	
Jacobs Family Law	Civil	\$36,619.31
	Family	\$72,551.37
	<b>Total</b>	<b>\$109,170.68</b>
Jessica Bourke	Civil	\$11,077.15
	Criminal	\$104,789.41
	<b>Total</b>	<b>\$115,866.56</b>
Jessica Sawyer	Criminal	\$2,148.45
	Family	\$4,427.84
	<b>Total</b>	<b>\$6,576.29</b>
Kate Mooney	Civil	\$2,674.26
	Family	\$49,029.16
<b>Total</b>	<b>\$51,703.42</b>	
Kim Baumeler	Civil	\$2,271.41
	Criminal	\$391,182.64
	<b>Total</b>	<b>\$393,454.05</b>
Logan & Partners	Civil	\$4,234.26
	Criminal	\$198,368.42
	<b>Total</b>	<b>\$202,602.68</b>

Marcia Edwards	Civil	\$1,782.84	Paul Sullivan	Criminal	\$31,718.98
	Criminal	\$1,758.81		<b>Total</b>	<b>\$31,718.98</b>
	<b>Total</b>	<b>\$3,541.65</b>		Paula Sutherland & Associates	Civil
Mark Doyle Barrister & Solicitor	Civil	\$8,406.79	Family		\$45,414.87
	Criminal	\$34,128.16	<b>Total</b>		<b>\$89,823.17</b>
	Family	\$3,371.40	Peter Heerey Lawyer	Civil	\$29,361.74
<b>Total</b>	<b>\$45,906.35</b>	<b>Total</b>		<b>\$29,361.74</b>	
Mary Anne Ryan	Civil	\$17,849.62		Peter Neil Slipper	Criminal
	Family	\$54,245.76	<b>Total</b>		<b>\$34,917.62</b>
	<b>Total</b>	<b>\$72,095.38</b>	Petersen Legal		Civil
Matthew Verney	Civil	\$37,163.91		Criminal	\$72,988.90
	Family	\$205,544.30		Family	\$52,339.26
	<b>Total</b>	<b>\$242,708.21</b>	<b>Total</b>	<b>\$141,535.94</b>	
McGrath & Co.	Civil	\$1,046.17	Philip Jackson SC	Civil	\$6,000.00
	Criminal	\$1,982.84		<b>Total</b>	<b>\$6,000.00</b>
	<b>Total</b>	<b>\$3,029.01</b>		Philip Theobald	Family
McLean McKenzie & Topfer	Criminal	\$5,852.00	<b>Total</b>		<b>\$22,148.14</b>
	<b>Total</b>	<b>\$5,852.00</b>	Philip Welch		Civil
	McVeity Dean Lawyers	Civil		\$51,274.18	Family
Family		\$200,152.77		<b>Total</b>	<b>\$31,563.66</b>
<b>Total</b>		<b>\$251,426.95</b>	Philippa Morgan	Civil	\$15,515.69
Michael Trezise	Civil	\$1,188.52		Criminal	\$103,097.82
	Family	\$14,182.16		<b>Total</b>	<b>\$118,613.51</b>
	<b>Total</b>	<b>\$15,370.68</b>	Philippa Willshire	Civil	\$160,316.71
Murdoch Clarke	Civil	\$20,720.42		Criminal	\$233,043.28
	Criminal	\$81,394.40		Family	\$41,009.13
	Family	\$85,931.39	<b>Total</b>	<b>\$434,369.12</b>	
<b>Total</b>	<b>\$188,046.21</b>	PWB Lawyers	Civil	\$15,178.54	
Murray & Associates	Civil		\$4,282.34	Family	\$118,269.08
	Family		\$102,181.88	<b>Total</b>	<b>\$133,447.62</b>
	<b>Total</b>	<b>\$106,464.22</b>	Rae & Partners Devonport	Civil	\$1,802.68
Myler Law Practice	Civil	\$385.72		Family	\$134,047.20
	Family	\$11,681.52		<b>Total</b>	<b>\$135,849.88</b>
	<b>Total</b>	<b>\$12,067.24</b>	Rae & Partners Lawyers	Civil	\$7,224.35
Ogilvie Jennings	Civil	\$63,717.05		Criminal	\$203,724.70
	Criminal	\$35,051.54		Family	\$90,136.65
	Family	\$223,623.67	<b>Total</b>	<b>\$301,085.70</b>	
<b>Total</b>	<b>\$322,392.26</b>	Ross A Hart Barrister and Solicitor	Civil	\$1,653.60	
Pagett & Associates	Civil		\$27,262.63	<b>Total</b>	<b>\$1,653.60</b>
	Family		\$76,552.09	SGW Law	Criminal
	<b>Total</b>	<b>\$103,814.72</b>	<b>Total</b>		<b>\$93,796.25</b>
Patrick O'Halloran	Civil	\$1,537.14	Simmons Wolfhagen		Civil
	Criminal	\$40,714.50		Family	\$22,164.64
	<b>Total</b>	<b>\$42,251.64</b>		<b>Total</b>	<b>\$64,487.23</b>

# Grants payments

Tasmanian Mediation Services	Family	\$4,596.60
	<b>Total</b>	<b>\$4,596.60</b>
The Cangelosi Firm	Civil	\$297.14
	Criminal	\$114,048.65
	<b>Total</b>	<b>\$114,345.79</b>
Todd P. Kovacic	Criminal	\$38,099.57
	<b>Total</b>	<b>\$38,099.57</b>
Tremayne Fay & Rheinberger Lawyers	Civil	\$3,715.75
	Family	\$31,733.16
	<b>Total</b>	<b>\$35,448.91</b>
Tyler Tipping & Woods	Family	\$1,037.08
	<b>Total</b>	<b>\$1,037.08</b>
Walker Henderson Lawyers	Civil	\$17,228.38
	Family	\$96,421.92
	<b>Total</b>	<b>\$113,650.30</b>
Wallace Wilkinson & Webster	Civil	\$4,882.93
	Family	\$108,214.06
	<b>Total</b>	<b>\$113,096.99</b>
Walsh Day James Mihal, Barristers & Solicitors	Civil	\$44,449.90
	Criminal	\$17,754.42
	Family	\$36,635.28
	<b>Total</b>	<b>\$98,839.60</b>
Wise Law	Civil	\$11,064.03
	Criminal	\$2,742.80
	Family	\$237.14
	<b>Total</b>	<b>\$14,043.97</b>
Young's List	Civil	\$1,818.48
	<b>Total</b>	<b>\$1,818.48</b>
<b>Total</b>		<b>\$7,223,722.09</b>

# Our Year

# Ensuring we deliver child-centred practice and give children a voice

## In April we launched the Separate Representative Practice Standards and Guidelines.

Lawyers in the role of Separate Representative are appointed in child safety matters to work with the children and to assist the Court in determining what is in the best interests of the child. Most of the children in the child safety system have been impacted by trauma and we work with these children at a very difficult time in their lives. Despite the importance and complexity of the role, previously there were no Tasmanian practice standards for this work.

The Practice Standards and Guidelines were developed in close consultation with a range of stakeholders including the Director of Public Prosecutions, the Department of Communities, The Commissioner for Children and Young People, the Child Advocate, the Law Society and the Family Law Practitioners of Tasmania. They include contributions from Magistrates, psychologists, disability advocates, kinship and foster carer groups, family violence workers and other community bodies.

*“ The Practice Standards Guidelines gives Separate Representatives the tools to give children a voice and a say about their safety. ”*

It is a practical guide, covering each aspect and stage of the role. It focuses on best practice working with children in the child safety system and the Separate Representative as an active and engaged advocate with and for the child.

This follows the nation leading introduction of the Independent Children’s Lawyers Practice Standards and Guidelines for ICLs in family law matters, which TLA published in June 2022.



Above: Attorney General, Elise Archer



Above L-R: Julie Fawkner, Acting Associate Director, Family Law; Emma Field, Policy Coordinator and Kristen Wylie, Director.

# Our commitment to providing safe and culturally inclusive legal services

**This year we formally concluded our Reconciliation Action Plan (RAP). To measure its impact and inform the approach and priority areas for our continued work towards reconciliation, we surveyed staff. Responses were compared to data collected before we started the RAP in 2020.**



Seventy four percent of staff felt that the RAP had changed TLA. In the first survey, staff identified the following areas for improvement under the RAP: the cultural skills and capabilities of our staff (86%) and working collaboratively with Aboriginal organisations and community members (71%). Around two-thirds of TLA staff (66%) believed that we should improve our advocacy for Aboriginal people in the justice system.



Above: RAP Aboriginal community member, Bianca Templar (bottom left) hosts our Reconciliation Knowledge Quiz held during National Reconciliation Week.

The following comments from the current survey reflect the perceived changes, and indicate that many of the areas identified in the previous survey have been a focus under the RAP:

*"For me, I have become more aware of making our office more welcoming for Aboriginal people..."*

*"There seems to be a greater awareness of Aboriginal and Torres Strait Islander people and how important it is to acknowledge them in our work place and engage with them appropriately in our work practices."*

*"It's great to see a focus on First Nations people and how we can build our skills and knowledge about their service needs and issues they face individually and collectively."*

*"The RAP has become part of how we go about our work."*

*"Personally it has improved my understanding of First Nations people's history and culture. It's given me a greater purpose to listen and participate in conversations and discussions around our services."*

*"We may have wanted to be more inclusive, now we understand 'how' we can do it."*

*"I think we are making a public and concerted effort to engage with the Tasmanian Aboriginal Community."*

*"It has provided some uniformity of how the different service areas attempt to provide culturally safe services for Aboriginal or Torres Strait Islander community members."*

*"The major change has been including reconciliation as a priority for the organisation. This means we are making decisions with that goal in mind - which has led to different and better outcomes for how we engage with the Aboriginal community. I have seen it be part of decision making in a range of areas where pre-RAP it was not considered at all."*

# Engaging with community

This year we increased our visibility into the community by engaging in a range of key community events.



Our Community Education Officer visited schools and community information sessions throughout the year.



Our Senior Assist team marched as part of World Elder Abuse Awareness Day in June. Adding voice to a growing awareness of an important issue while also making our services more known in the community.

We ventured into the paddock at Agfest, joining thousands in the mud raising awareness of our services, including our advice line service and legal information available online, accessible for Tasmanians living in regional areas.



Our Mental Health team were kept busy chatting to students at the Hobart College Mental Health and Wellbeing Expo.

# Client Engagement

**We formally launched a new client engagement program demonstrating our commitment to placing our clients at the centre of everything we do.**



**Client Engagement Guidelines**  
February 2023



Its purpose is to build clients' voices into all areas of our organisation, informing and shaping the design and delivery of our services, policies, and advocacy work. This will ensure that all our decisions are evidence based and client-focused, and our services are meeting our clients' needs.

In addition to our Palawa Advisory Group (see #2 RAP) we have an advisory group whose membership comprises people with lived experience of family violence. This advisory group has given important insight into how our family dispute resolution service can best serve children and families affected by family violence. We have also increased mechanisms to receive feedback from all clients for continuous improvement to all our service delivery.

We continued to provide important legal services to Royal Commissions. The Your Story Legal Service provided people with disability to safely share their story with the Disability Royal Commission and connect with local support services. The Defence and Veterans Legal Service provided independent information and legal advice to support Australian Defence Force personnel and veterans, as well as their families, carers and supporters, to safely share their experiences with the Royal Commission into Defence and Veteran Suicide.



Jane Green, TLA's Your Story Disability Legal Support representative.

*“ My experience as a client advisor to TLA has been incredibly rewarding, even healing. TLA have been very responsive since embarking on their Strategic Plan in 2020.*

*I have felt heard and valued for my unique lived-experience which has been empowering.*

*Conversely, I feel grateful to think that my involvement may help bring powerful change for other victim-survivors navigating the system. ”*

Nina, Client Advisor,  
TLA Family Violence Reform Group

# Mental Health Separate Representative

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## We work with our clients to ensure their voices are heard and their legal rights are upheld.

We provide specialist legal services to people who have hearings in the Mental Health and Guardianship streams of TASCAT and in the Supreme Court.

This year our Mental Health legal program expanded to include the newly established role of separate representative. A separate representative is a legal representative who performs the role of presenting the person's views, wherever possible, and other evidence and information to assist the Tribunal to make a decision.

Guardianship and Administration orders are made when someone is unable, because of a disability, to make decisions for themselves about their health and lifestyle. Our mental health legal team represent clients at hearings so that they have the best legal protection to live as independently as possible.

Our mental health legal team also make applications to the Supreme Court to change forensic orders. These orders can be made when someone is charged with a serious crime and found not guilty due to their mental illness or disability. These orders don't have an end date so need to be regularly reviewed to ensure they are still needed.

### **A separate representative:**

- *is independent of the Tribunal*
- *unlike a directly appointed legal representative, is not bound to follow instructions given by the person they are appointed to assist*
- *may put evidence before the Tribunal in addition to making legal submissions*
- *advocates for 1 party in a matter before the Tribunal.*

## Grants

### Grants of legal aid enable Tasmanians to access legal services in criminal, family and civil law areas.

A grant of legal aid is used to pay either a Tasmania Legal Aid lawyer (called an in-house lawyer) or a private lawyer to help people with their legal problem. Once a case has received a grant of legal aid, additional payments may be made for the lawyer's services depending on the progress and merit of the legal case.

Using our Guidelines for Grants, the Grants team assess applications for grants of aid and undertake associated administration. This includes assessing a client's financial information and managing any related co-payment that may be required based on a client's circumstances, and facilitating lawyers who are assigned each grant of aid.

The team are responsible for managing and distributing funding for specialist legal roles:

- Independent Children's Lawyers to ensure that the voice of children is represented to the court in family law cases
- Separate Representatives in child protection cases
- Family Violence Cross Examination Scheme
- S8A Evidence (Children and Special witnesses) Act 2001
- Small Property Pool Mediation Scheme.

### Reviewing decisions

Any person can ask for an independent review of a decision to refuse an application for legal aid. Initially a decision for review is reconsidered by the grants officers if there is new information. If it is not reconsidered the Review Committee can affirm, vary or set aside the decision of a grants officer.

The Review Committee is made up of internal and external legal practitioners, as well as general members with other relevant skills. We thank the following for their contribution to the Review Committee: Angie James, Rochelle Mainwaring,

Sally Hunt, Anthea d'Emden, Natalie Everett (Everett Flight & Associates), Tony FitzGerald (FitzGerald & Browne), Craig Mackie (Dobson Mitchell Allport), Jane Hutchinson (Hobart Community Legal Service) and Kym Goodes (3P Advisory).

### Civil Disbursement Fund

The Grants team are also responsible for managing the Civil Disbursement Fund (CDF) on behalf of the State Government. The CDF supports people who have a personal injury or worker's compensation claim and cannot afford to cover costs such as expert reports and witness expenses. There were 32 CDF applications received for 2022-23. The CDF Committee members are legal practitioners external to TLA and include Leigh Mackey, Stephanie Zito, Emma White and Alex Darcey. We gratefully acknowledge the CDF Committee Members.

*“ I can't express how supported I feel! I was feeling like I shouldn't take this matter on given my lack of resources, and now I think I can acquit myself properly! I really do appreciate the support of TLA and will be careful with the grants.*

*I feel so happy and relieved so thank you all. “*

From a practitioner

# Developing a workplace of distinction

**As part of our 2020-23 Strategic Plan, we committed to build an open, inclusive and supportive workplace. The Workplace Engagement & Wellbeing Committee (WEWC) was introduced and has been actively working towards these goals over the past 12 months.**

The WEWC represents the interests of TLA employees by supporting and contributing to People and Culture related activities that are aligned to increasing staff wellbeing, engagement and satisfaction in the workplace. Some of these include:

- reviewing draft workforce development and employment related policies, procedures and initiatives that:
  - promote job security, recognition of service and fostering career pathways
  - build staff skills and expertise with innovative professional education
  - address vicarious trauma and burnout to protect safety and mental wellbeing
- proactively seeking and sharing employee feedback and recommendations
- effectively promoting and communicating wellbeing activities which positively impact on how staff feel and function both personally and within the workplace
- developing and coordinating activities.



**▲ The WEWC have coordinated and supported many events throughout the year. The committee held a Biggest Morning Tea in May to support the Cancer Council.**

## Supporting criminal law advocacy in the wider legal profession

Our criminal lawyers speak up for people who are affected by homelessness, unemployment, mental health issues, addictions, family violence and other difficult circumstances. We are proud of our work and excel in the technical and difficult legal aspects of criminal law work – including representation, hearings, pleas of guilty, and trials in the Supreme Court.

Anyone can get free legal advice over the phone or by attending a clinic at one of our offices. When someone needs ongoing legal representation, we make an application for a grant of aid so that if a person has their own lawyer who does legal aid work, that lawyer can apply for a legal aid grant to help that person. Clients that come to our inhouse practice will see one of our specialist criminal lawyers. If we can't help a client in-house, we can ask a private lawyer to assist.

In recognition of the work that private lawyers do for our clients, in 2022 we created the Access to Justice Award. Nominations for this award are assessed against the nominees' contributions to:

- Helping Tasmanians understand their rights; to navigate the system; to resolve their legal issues, and to get the assistance they need
- Supporting and advocating for vulnerable and marginalised Tasmanians
- Working to improve the legal system.

Nominations are also assessed against the Practitioners' reflections of TLA's values of:

- **Honesty** – providing clear, accurate and realistic advice to clients
- **Courage** – the practitioner's preparedness to advocate for their clients, the sector and to be open to new ideas and feedback
- **Engagement** – the practitioner's willingness to work with others to get the best outcome for their clients.



▲ This year we awarded Craig Mackie of Dobson Mitchell Allport, the Access to Justice Award. Mr Mackie is a long-standing member of the TLA grants review committee, makes himself available at short notice and is noted to be "a great listener" and regularly gives up his time without charge. Mr Mackie is a tremendous contributor to the provision of legal aid in Tasmania and a credit to the profession.

# NDIS

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## **Our NDIS lawyers help people who want to appeal a decision about their NDIS care package or whether they can access the scheme.**

We give legal advice about the strength of the case, the evidence that is needed and the Tribunal process. We have two levels of service: representing the person as their lawyer or assisting them to represent themselves.

The clients the NDIS team support often have lengthy cases where continuous relationships and connections are formed due to the nature and complexities of their case. NDIS client cases can sometimes be against large organisations who have the muscle and resources to invest heavily into the matter. The process of challenging an NDIS decision can be intimidating and overwhelming and our lawyers support our clients to get the outcome they deserve.

Most people receiving support from our NDIS service have been successful in having the original decision reviewed to get the supports they need to live life well.

We have been consulting with National Legal Aid to inform a submission responding to the Federal Government's announcement to abolish the Administrative Appeals Tribunal and replace it with a new federal administrative review body.

*“ The NDIS team are dedicated, empathic, passionate and focused on achieving outcomes for clients. I couldn't ask for a better team. ”*

Victor-David Murray  
Manager, NDIS, Civil Law

## Business Services

**The Business Services team supports all practice areas by ensuring staff have the tools and resources they need to deliver effective and efficient legal services.**

Our Strategic Plan includes two deliverables that we have been busy implementing this year, the Digital Strategy and the People and Culture Strategy.

### Digital Strategy

Our three-year Digital Strategy has a focus on how we work with our community, how we communicate with our clients and stakeholders and how we collaborate. We plan to achieve this through how we deliver our services to our clients and transformational changes to technologies that support service delivery to our clients, private practitioners and other stakeholders.

One of the key ways that clients and private practitioners interact with us is through our Grant of Aid system eLodge. Several upgrades are being made that will add efficiencies and improve the overall user experience as they assist clients, as well as providing a more secure system. We will commence introducing changes before the end of 2023, with consultation and support provided to system users by the Business Service team members.

Our website is having some important updates applied to it, including:

- behind the scenes changes and updates, so you can continue to access TLA information and links in a safe and efficient manner
- the introduction of videos and interactive content that explain the Tasmanian legal and court system to members of the Tasmanian community.

### People and Culture Strategy

The People and Culture Strategy focuses on the commitment we have made to increase investment in our staff over three years so they can continue to provide high level service delivery to our clients. Work has begun on implementing the Strategy, which is underpinned by our values of Honesty, Courage and Engagement. Staff will be better supported with the introduction of:

- better mental health support
- staff performance and development plans that link to our Strategic Plan
- improvements to how we mentor
- better internal communications and sharing of information
- consistent staff engagement on new policies, programs and improvements
- improved and formalised staff recognition
- strengthening our recruitment activities across TLA
- training in delivery of trauma informed services
- formal leadership and management skill development and training
- better workforce development and defined career pathways.



Our IT Helpdesk team at work.

# Our Financials



**Independent Auditor's Report  
To the Members of Parliament  
Tasmania Legal Aid  
Report on the Audit of the Financial Report**

**Opinion**

I have audited the financial report of Tasmania Legal Aid, which comprises the statement of financial position as at 30 June 2023, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of certification signed by the Commissioners.

In my opinion, the accompanying financial report:

- (a) present fairly, in all material respects, the financial position of Tasmania Legal Aid as at 30 June 2023 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Audit Act 2008* and Australian Accounting Standards.

**Basis for Opinion**

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Tasmania Legal Aid in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

## **Responsibilities 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 and the financial reporting requirements of the *Audit Act 2008* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioners are responsible for assessing Tasmania Legal Aid's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Tasmania Legal Aid is to be dissolved by an Act of Parliament, or the Commissioners intend to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tasmania Legal Aid's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.
- Conclude on the appropriateness of the Commissioners' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Tasmania Legal Aid's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to

the date of my auditor's report. However, future events or conditions may cause Tasmania Legal Aid to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Commissioners regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Stephen Morrison  
**Assistant Auditor-General**  
**Delegate of the Auditor-General**  
Tasmanian Audit Office

28 September 2023  
Hobart

# Tasmania Legal Aid

## Annual Financial Statements

Tasmania Legal Aid  
ABN 70 223 103 968  
For the year ended 30 June 2023

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# Statement of Certification

## Tasmania Legal Aid For the year ended 30 June 2023

The accompanying financial statements of Tasmania Legal Aid are in agreement with the relevant accounts and records and have been prepared in compliance with:

- Australian Accounting Standards
- Treasurer's instructions issued under the provisions of the Legal Aid Commission Act 1990
- Audit Act 2008

We believe that, in all material respects, the financial statements present a view which is consistent with our understanding of Tasmania Legal Aid's financial position as at 30 June 2023, financial performance and its cash flows for the year then ended.

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



PATRICK LUNN

Chair



KRISTEN WYLIE

Director

Dated: 25/9/23

# Statement of Comprehensive Income

## Tasmania Legal Aid For the year ended 30 June 2023

	NOTES	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>Revenues</b>			
Commonwealth Grants and Contributions	3	11,854,499	9,003,328
State Government Grants and Contributions	4	11,126,107	10,767,717
Other Revenue	5	1,559,669	755,842
<b>Total Revenues</b>		<b>24,540,275</b>	<b>20,526,887</b>
<b>Expenses</b>			
Legal Services Expense	6	8,874,314	7,272,998
Employee Benefits Expense	7	11,224,366	9,655,810
Supplies and Services	8	589,641	449,894
Accommodation Expenses	9	419,093	419,984
Information Technology	10	406,866	522,433
Other Expenses	11	1,239,951	487,642
Depreciation and Amortisation Expenses	12	599,897	790,432
Debts Written Off	13	6,034	17,510
<b>Total Expenses</b>		<b>23,360,162</b>	<b>19,616,703</b>
<b>Net Surplus for the Year</b>		<b>1,180,113</b>	<b>910,184</b>
<b>Total Comprehensive Result</b>		<b>1,180,113</b>	<b>910,184</b>

The accompanying notes form part of these financial statements.

# Statement of Financial Position

## Tasmania Legal Aid

As at 30 June 2023

	NOTES	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	14	4,956,740	5,544,987
Investments	15	5,861,000	4,753,000
Receivables	16	900,082	504,141
Other Assets		233,233	102,685
<b>Total Current Assets</b>		<b>11,951,055</b>	<b>10,904,813</b>
<b>Non-Current Assets</b>			
<b>Property, plant and equipment</b>			
Land and Buildings	17	401,891	410,301
Office Equipment	17	10,279	19,430
Furniture and Fittings	17	2,094	3,181
Leasehold Improvements	17	13,608	23,882
<b>Total Property, plant and equipment</b>		<b>427,871</b>	<b>456,794</b>
Intangible Assets	17	13,693	24,608
Right-of-Use Assets	19	1,725,781	1,776,326
<b>Total Non-Current Assets</b>		<b>2,167,345</b>	<b>2,257,728</b>
<b>Total Assets</b>		<b>14,118,400</b>	<b>13,162,540</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	20	858,405	423,427
Contract Liabilities		1,727,239	2,324,638
Provisions	22	1,032,059	1,135,491
Other Liabilities	23	23,762	36,981
Lease Liabilities	25	371,563	248,259
<b>Total Current Liabilities</b>		<b>4,013,028</b>	<b>4,168,796</b>
<b>Non-Current Liabilities</b>			
Provisions	22	188,461	175,367
Other Liabilities	23	11,708	3,500
Lease Liabilities	25	1,560,100	1,649,888
<b>Total Non-Current Liabilities</b>		<b>1,760,270</b>	<b>1,828,755</b>
<b>Total Liabilities</b>		<b>5,773,298</b>	<b>5,997,551</b>
<b>Net Assets</b>		<b>8,345,102</b>	<b>7,164,989</b>

The accompanying notes form part of these financial statements.

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## Equity

Equity		
Capital Contribution	325,000	325,000
Asset Revaluation Reserve	313,528	313,528
Civil Disbursement Fund Reserve	1,094,060	1,125,501
Accumulated Surplus	6,612,515	5,400,961
<b>Total Equity</b>	<b>8,345,102</b>	<b>7,164,989</b>

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The accompanying notes from part of these financial statements.

# Statement of Cash Flows

## Tasmania Legal Aid For the year ended 30 June 2023

	NOTES	30-JUNE-2023 (\$)	30-JUNE-2022 (\$)
<b>Statement of Cash Flows</b>			
<b>Cash flows from Operating Activities</b>			
<b>Operating Receipts</b>			
Commonwealth Grants and Contributions		11,254,338	10,477,052
State Government Grants		11,038,611	10,428,541
Contributions and Recovered Costs from Clients		115,458	208,394
Interest Income		336,736	38,782
Other		871,741	655,654
<b>Total Operating Receipts</b>		<b>23,616,884</b>	<b>21,808,423</b>
<b>Operating Payments</b>			
Payments for Legal Services		(8,874,314)	(7,272,998)
Employee Benefits Expense		(11,254,477)	(9,662,006)
Administrative Expense		(2,386,656)	(1,993,714)
Net GST Received / (Paid)		(105,685)	708
<b>Total Operating Payments</b>		<b>(22,621,132)</b>	<b>(18,928,010)</b>
<b>Total Cash flows from Operating Activities</b>	<b>26</b>	<b>995,752</b>	<b>2,880,413</b>
<b>Cash flows from Investing Activities</b>			
Receipts from Investments		2,847,000	-
Payments for Investments		(3,955,000)	(1,332,000)
Purchase of Plant and Equipment		(151,677)	(403,568)
<b>Total Cash flows from Investing Activities</b>		<b>(1,259,677)</b>	<b>(1,735,568)</b>
<b>Cash flows from Financing Activities</b>			
Principal Lease Repayments	27	(324,322)	(312,168)
<b>Total Cash flows from Financing Activities</b>		<b>(324,322)</b>	<b>(312,168)</b>
Net increase / (decrease) in cash and cash equivalents		(588,247)	832,677
Cash and cash equivalents at beginning of the period	14	5,544,987	4,712,310
Cash and cash equivalents at end of the period	14	4,956,740	5,544,987

The accompanying notes form part of these financial statements.

# Statement of Changes in Equity

## Tasmania Legal Aid

For the year ended 30 June 2023

	CONTRIBUTED EQUITY	ASSET REVALUATION RESERVE	CIVIL LAW DISBURSEMENT FUND LOAN SCHEME RESERVE	ACCUMULATED SURPLUS	TOTAL EQUITY
<b>Change in Equity (\$)</b>					
<b>2023 Financial Year</b>					
Balance as at 1 July 2022	325,000	313,528	1,125,501	5,400,961	7,164,989
Total Comprehensive Result	-	-	-	1,180,113	1,180,113
Transfers to Reserves	-	-	(31,441)	31,441	-
Balance as at 30 June 2023	325,000	313,528	1,094,060	6,612,515	8,345,102
<b>2022 Financial Year</b>					
Balance as at 1 July 2021	325,000	313,528	1,160,830	4,455,447	6,254,805
Total Comprehensive Result	-	-	-	910,184	910,184
Transfers to Reserves	-	-	(35,329)	35,329	-
Balance as at 30 June 2022	325,000	313,528	1,125,501	5,400,961	7,164,989

The accompanying notes form part of these financial statements.

# Notes to the Financial Statements

## Tasmania Legal Aid

### For the year ended 30 June 2023

#### 1. Statement of Significant Accounting Policies

##### General Information

Tasmania Legal Aid (TLA) was established under the *Legal Aid Commission Act 1990*, on 1 January 1991.

These statements have been prepared on a going concern basis in the expectation that TLA will continue to function and be funded in the future on the basis as set out in the National Legal Assistance Partnership (NLAP) 2020-2025.

##### 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). Under the *Legal Aid Commission Act 1990*, TLA is not deemed a reporting entity and is therefore not required to prepare general purpose financial statements, but rather has elected to adopt and comply with relevant accounting standards. The following accounting policies have been adopted, and unless otherwise stated are consistent with those adopted in the preceding year, and throughout all periods. TLA is classified as a not-for-profit entity.

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. TLA 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 and buildings which have been measured at fair value. The financial statements are presented in Australian dollars. 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.

All accounting standards are up to date with no new or amended accounting standards coming into effect in the 2023 financial year that apply to, or have a material affect on, the operation or financial reporting of TLA.

The following Australian Accounting Standards applicable to TLA have recently been amended but as they are not yet effective, management has chosen not to adopt them for the year ended 30 June 2023.

Affected Standard	AASB Amendment	Nature of Change to Accounting Policy	Reporting Periods Commencing on or After	Application Date for TLA	Consideration of Impact on Financial Report
AASB 101	Presentation of Financial Statements	The amendment to AASB 101 clarifies the classification of liabilities where a right to defer settlement is present.	1 January 2023	1 July 2023	Changes are not expected to materially impact TLA as it does not currently hold liabilities with a right to defer settlement.
AASB 13	Fair Value Measurement	The amendment to AASB 13 provides guidance for fair value measurements of non-financial assets not held primarily for their ability to generate net cash flows.	1 January 2024	1 July 2024	Changes are not expected to materially impact TLA as it does not currently hold non-financial assets for purposes other than to generate net cash flows.

## Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except:

- 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
- 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. 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.

## Reporting Entity

The reporting entity comprises TLA and there are no related bodies.

## Contributed Equity

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

## 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 TLA are detailed within Notes 3, 4 and 5. TLA'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* received by TLA are assessed as to whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both these conditions are satisfied, TLA:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

The balance of contract liabilities classified in accordance with the above are reflected at Note 21.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, TLA:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises related amounts; and
- recognises income immediately in the Statement of Comprehensive Income as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, TLA recognises income in the Statement of Comprehensive Income when or as it satisfies its obligations under the contract.

*Capital Grant* receipts are recognised as a liability for the excess of the initial carrying amount of the financial asset received over any related amount recognised under other AAS. TLA recognises income in the Statement of Comprehensive Income when or as TLA satisfies its obligations under the terms of the grant.

**Other Revenue**

*Civil Law Disbursement Fund Loan 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.

**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 net of GST are recognised on the asset register and fully charged to expense as incurred. Items with a cost of more than \$5,000 net of GST are considered to contribute economic benefits beyond one year and are held as assets recorded in TLA's asset register and depreciated over the asset's effective life.

TLA has not acquired any items of property, plant and equipment for no or 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 are 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 the Statement of Comprehensive Income.

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.

**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

## Intangible Assets

Software that is an integral part of the related hardware is treated as 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.

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

## 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 the recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. As TLA 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.

## Grants of Aid

Grants of aid are recognised as an expenditure commitment on the approval of the granting of aid and are based on a provisional cost estimate as detailed in Note 25 Legal Case Commitment. A liability for the grant of aid is not recognised on the Statement of Financial Position until the claim has been made by the lawyer post the completion of the work for which the aid was granted. The provisional cost estimate reflects the estimated cost of the assignment based on the relevant scale of fees.

*Legal Services Expenses* are recognised as an expense on the receipt of a claim for services provided.

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

## Lease Liabilities and Right-of-Use Assets

### Leases

At inception of a contract, TLA assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by TLA where TLA is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets (lease expected to cost less than \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, TLA uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that TLA anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

## Cash and Cash Equivalents

Cash and cash equivalent assets comprise cash on hand and cash held in at call bank accounts 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 TLA's bank accounts and cash held at the Tasmanian Public Sector Finance Corporation (TASCORP).

## Receivables

Unsecured debtors are recognised and carried at the amounts receivable. The carrying amount is equivalent to fair value. The vast majority of TLA'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.

## Employee Benefits Expense

The related expense items include salaries of TLA employees, superannuation contributions, leave entitlement adjustments, relocation, other direct related costs and the Commissioner's remuneration.

As at 30 June 2023 TLA employed 93.38 (2022: 92.41) full time equivalents.

The number of full time equivalents has maintained its high level due to the continuation of additionally funded programs being managed by TLA, supporting increased employment positions to fulfil approved purposes.

## 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.

*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 Employee Entitlements* represent the amount due to staff but unpaid at the end of the financial year. The amount shown includes the employer funded superannuation contributions.

## Provisions

### **Annual Leave and Long Service Leave**

All annual leave and unconditional long service leave provisions are classified as current liabilities as TLA 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 salary levels including non-salary components such as employer superannuation contributions, duration of service and employee departures, and are discounted at rates determined by market yields at the end of the reporting period on high quality corporate bonds.

### **Superannuation**

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

Superannuation expenses relating to defined benefit schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an agency contribution rate determined by the Treasurer, on the advice of the State Actuary. The current agency contribution is 13.95 per cent of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 10.5 per cent of salary in the 2023 financial year (was 10 per cent of salary in the 2022 financial year and is increasing to 11 per cent of salary in the 2024 financial year). In addition, TLA is also required to pay into the Consolidated Fund a "gap" payment equivalent to 3.45 per cent of salary in respect of employees who are members of contribution schemes.

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.

TLA 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.

### **Taxation**

TLA 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. TLA is also exempt from State based taxation, including payroll tax, stamp duties and financial institution duty.

### **Comparative Figures**

When required by AAS, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### **Investments and Other Financial Assets**

Investments and financial assets in the scope of AASB 9 *Financial Instruments* are categorised as either subsequently measured at amortised cost, fair value through comprehensive income or fair value through profit and loss and depends on TLA's business model for managing financial assets and the contracted cash flow characteristics of the financial asset.

### **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:

- Performance obligations under *AASB 15 Revenue from Contracts with Customers*
- Lease terms and options to extend under *AASB 16 Leases*
- Provisions – Employee Benefits
- Commitments for Expenditure

## 2. Financial Risk Management Objectives and Policies

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

TLA 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.

TLA 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. TLA 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 loan 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.

All financial assets and liabilities of TLA have a maturity of 12 months or less, except for the receivables - *Civil Law Disbursement Fund Loans* which by their nature have an unknown maturity profile.

#### *Interest Rate Risk*

TLA's exposure to market risk for changes in interest rates relates primarily to the investment of surplus operating funds.

TLA is authorised under its act to invest surplus funds in any of the ways referred to in Section 5 of the Trustee Act 1898. TLA's policy is to manage interest income with reference to the rates offered by Tascorp and other major banking institutions.

**Interest Rates on Cash, Cash Equivalents and Investments**

	<b>30-June-23</b>	<b>30-June-22</b>
	<b>(\$)</b>	<b>(\$)</b>
At Call Cash Management Account No 1 – Operating Account	<b>411</b> On Call – Interest Rate of 4.10%	<b>400</b> On Call – Interest Rate of 0.85%
At Call Cash Management Account No 2 – Civil Law Disbursements Fund	<b>2,037</b> On Call – Interest Rate of 4.10%	<b>1,984</b> On Call – Interest Rate of 0.85%
Westpac Operating Accounts	<b>4,954,292</b> On Call – Interest Rate of 4.10%	<b>5,542,603</b> On Call – Interest Rate of 0.60%
Westpac Term Deposits	<b>3,650,000</b> Fixed - Interest Rate of 4.32%	<b>2,715,000</b> Fixed - Interest Rate of 0.57%
	<b>2,211,000</b> Fixed - Interest Rate of 4.39%	<b>2,038,000</b> Fixed - Interest Rate of 1.61%
	<b>10,817,740</b>	<b>10,297,987</b>

A 1 percentile upward movement in the interest rate will create a \$108,177 (2022: \$102,980) movement in interest income.

TLA 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 a combination of at call cash management facilities and fixed term deposits.

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

	<b>30-JUNE-23</b>	<b>30-JUNE-22</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>3. Commonwealth Grants and Contributions</b>		
Commonwealth Government Base Grant	6,747,000	6,615,000
Family Advocacy Support Service Funding	1,443,000	1,037,000
National Disability Insurance Scheme Funding	260,330	127,051
Family Violence Cross-Examination Funding	239,493	126,148
Senior Assist Funding	480,129	447,234
Your Story Disability Legal Support Funding	126,199	129,228
Property Mediation Funding	423,935	118,597
Defence and Veterans Legal Service Funding	108,184	30,102
Child Sexual Abuse Prosecutions Funding	48,000	48,000
Vulnerable Women Funding	327,950	324,969
FCFCOA Cost Consequences Funding	700,000	-
FCFCOA Lighthouse Project Pilot	251,000	-
Mental Health Funding	699,279	-
<b>Total Commonwealth Grants and Contributions</b>	<b>11,854,499</b>	<b>9,003,328</b>

All grant funds received without specific obligations, as defined by the AAS, are utilised for the agreed grant purpose.

#### **Commonwealth Government Base Grant**

Government funds provided under the NLAP 2020-2025. These funds are recognised on receipt as there is no specific obligation under the agreement. The current NLAP has been entered into from 1 July 2020 for a duration of 5 years. The agreement expires on 30 June 2025.

#### **Family Advocacy and Support Service**

This funding is to provide social services support to families experiencing domestic issues. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

#### **National Disability Insurance Scheme**

This provides funding for support services to assist applicants in navigating the process of Administrative Appeals Tribunal review of National Disability Insurance Agency decisions. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Family Violence Cross-Examination Funding**

The purpose of this grant is to fund TLA to represent parties subject to the ban on direct cross-examination under the *Family Law Act 1975*. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Senior Assist Funding**

The purpose of this funding is to improve the government's knowledge of, and expand its options to provide, senior assistance, in a variety of forms. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Your Story Disability Legal Support Funding**

The purpose of this funding is to fund the legal service that supports the Royal Commission into violence, abuse, neglect and exploitation of people with disabilities. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Property Mediation Funding**

The purpose of this funding is to provide legal support to separating couples with small value property pools who require legal advice and representation to mediate and reach agreement on family law property splits. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Defence and Veterans Legal Support Funding**

The purpose of this funding is to provide legal advice and information to members of the public engaging with the associated Royal Commission. The receipt of this funding is recognised on fulfilment of specific obligations.

#### **Child Sexual Abuse Prosecutions Funding**

This funding is for the contribution towards grants of legal aid for Commonwealth child sexual abuse prosecutions. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

#### **Vulnerable Women Funding**

The purpose of this funding is to increase legal assistance for vulnerable women, including those experiencing or at risk of family violence. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

**FCFCOA Cost Consequences Funding**

This funding supports the delivery of timely and effective family law representation services in response to increased demand in the Federal Circuit and Family Court of Australia arising from the new case management approach. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

**FCFCOA Lighthouse Project Pilot Funding**

The purpose of this funding is to increase the capacity of TLA to support the national expansion of the Lighthouse Project from 3 to 15 family law registries of the Federal Circuit and Family Court of Australia. This funding is recognised on receipt as there are not specific performance obligations attached to the terms of the agreement.

**Mental Health Funding**

This funding is for the delivery of legal assistance services to people with mental health conditions. Ensuring services delivered are informed by the needs of people with mental health conditions. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>4. State Government Grants and Contributions</b>		
State Government Base Grant	8,780,000	8,234,000
State One Off Funding	95,380	481,520
Serious Cases Funding	750,000	500,000
Safe at Home Program	831,761	719,750
Duty Lawyer and Mental Health Funding	668,966	832,447
<b>Total State Government Grants and Contributions</b>	<b>11,126,107</b>	<b>10,767,717</b>

All grant funds received without specific obligations, as defined by the AAS, are utilised for the agreed grant purpose.

**State Government Base Grant**

The State Government Base Grant provides for the Service Delivery program agreed to between TLA and the State Government. These funds are recognised on receipt as there is no specific obligation under the agreement.

**State One Off Funding**

This funding includes State Top Up Funding provided to supplement Commonwealth Funded programs whilst the NLAP Agreement was negotiated. These funds are recognised on receipt as there is no specific obligation under the agreement.

**Serious Cases Funding**

Additional funding stemming from the State Budget provided for serious case matters. These funds are recognised on receipt as there is no specific obligation under the agreement.

**“Safe at Home” Domestic Violence Early Intervention Program**

This program provides early intervention and support against domestic violence. These funds are recognised on receipt as there is no specific obligation under the agreement.

**Duty Lawyer and Mental Health Funding**

This funding is to support the Tasmanian legal assistance sector towards the maintenance of core services previously funded from the Solicitors' Guarantee Fund and the recent Public Account funded grants round. The receipt of this funding is recognised on fulfilment of specific obligations.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>5. Other Revenue</b>		
Client Contributions and Cost Recoveries	189,455	178,798
Interest Income	366,438	42,890
Civil Disbursement Fund Loans Contributions	15,575	15,090
Solicitors' Trust Distributions	-	1,956
Court Enforced Cost Recoveries	16,491	4,249
CDF Administration Fee Income	38,150	22,254
Conference Ticket Sales	-	127
<b>Miscellaneous Income</b>		
National Legal Aid (NLA) Administration Fee	71,530	69,922
National Legal Aid (NLA) Cost Recoveries	862,030	420,555
<b>Total Miscellaneous Income</b>	<b>933,560</b>	<b>490,478</b>
<b>Total Other Revenue</b>	<b>1,559,669</b>	<b>755,842</b>

**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 TLA, prior to payment by TLA. 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 TLA.

**Interest Income**

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

**Civil Law Disbursement Fund Loans Contributions**

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

**The Solicitors' Trust Distributions**

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

**Court Enforced Cost Recoveries**

Monies received as ordered by the courts to be paid.

**CDF Administration Fee Income**

Recovery for the associated costs of maintaining the CDF program.

**Conference Ticket Sales**

For the attendance of external parties at TLA's ICL conference.

**Miscellaneous Income**

Reimbursements from other National Legal Aid organisations for their share of National Legal Aid (NLA) expenses paid for by TLA on behalf of all States.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>6. Legal Services Expense</b>		
Grants of Legal Aid	8,064,523	6,698,136
Social Worker Services	666,118	472,584
Weekend Duty Lawyer Service	95,338	65,326
Project Contribution	48,335	10,000
Women's Legal Service Tasmania Contribution	-	26,951
<b>Total Legal Services Expense</b>	<b>8,874,314</b>	<b>7,272,998</b>

**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.

**Social Worker Services**

TLA engages external service providers for the outsourcing of social worker services under the Family Advocacy Support Service program.

**Weekend Duty Lawyer Services**

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

**Project Contribution**

TLA's contribution to National Legal Aid projects.

**Women's Legal Service Tasmania Contribution**

TLA's contribution to Women's Legal Service Tasmania costs under the Health Justice Partnership.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>7. Employee Benefits Expense</b>		
Salaries, Superannuation and Related Costs	10,010,144	9,127,343
Temporary Staff and Agency Staff Engagements	1,219,385	480,213
Professional Development	90,186	49,299
Annual Leave and Long Service Leave Entitlements and On-Costs	(95,349)	(1,046)
<b>Total Employee Benefits Expense</b>	<b>11,224,366</b>	<b>9,655,810</b>

**Salaries, Superannuation and Related Costs**

Includes salaries and employer funded superannuation, workers compensation insurance and parental leave pay.

**Temporary Staff and Agency Staff Engagements**

Includes temporary and agency staffing costs, as well as agency fees and staff relocation costs. 2022-23 includes IT engagements that were previously captured directly within the Information Technology line item.

**Professional Development**

Includes costs of courses and seminar fees.

**Annual Leave and Long Service Leave Entitlements and On-Costs**

These amounts are the net movements to the annual and long service leave provision, and employee benefit liabilities - on-costs accounts, held on TLA's Statement of Financial Position.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>8. Supplies and Services</b>		
Communication	284,358	190,842
Travel Costs	155,651	118,708
Office Machines and Equipment	34,950	39,024
Consumables and Safety	114,683	101,320
<b>Total Supplies and Services</b>	<b>589,641</b>	<b>449,894</b>
	30-JUNE-23 (\$)	30-JUNE-22 (\$)

**9. Accommodation Expenses**

Property Rent	73,601	74,603
Cleaning and Security	160,753	144,428
Property Maintenance	59,774	83,633
Rates and Taxes	57,585	58,862
Water Rates	7,775	5,029
Electricity	46,720	41,695
Insurance	12,886	11,732
<b>Total Accommodation Expenses</b>	<b>419,093</b>	<b>419,984</b>
	30-JUNE-23 (\$)	30-JUNE-22 (\$)

**10. Information Technology**

IT Systems and Consulting	327,487	424,140
Library	79,378	98,293
<b>Total Information Technology</b>	<b>406,866</b>	<b>522,433</b>

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>11. Other Expenses</b>		
Department of Justice Administration Costs	131,617	125,230
Audit Fee and Costs	27,700	26,890
<b>Other Expenses</b>		
Advertising	42,194	16,486
Bank Charges	321	326
Client Engagement	2,883	-
Consultant Fees	430,170	117,690
Corporate Projects	407,626	52,591
Lease Interest	63,631	44,531
NLA Cost Recoveries	24,129	11,722
TLA Administration Charge (CDF Only)	38,150	22,254
TLA Services Fee Expense (NLA Only)	71,530	69,922
<b>Total Other Expenses</b>	<b>1,080,634</b>	<b>335,522</b>
<b>Total Other Expenses</b>	<b>1,239,951</b>	<b>487,642</b>

**Consultant Fees**

2022-23 includes engagements on behalf of National Legal Aid totalling \$306,000.

**Corporate Projects**

2022-23 includes costs for TLA improvement projects related to:

- a new Launceston TLA Office
- research and consultation for a new Hobart TLA Office
- TLA IT Systems
- TLA Data Warehouse
- capturing hard copy TLA files electronically
- development of TLA HR Policies
- new TLA Separate Representative Practice Standards

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>12. Depreciation and Amortisation Expenses</b>		
Depreciation - Office Equipment	154,991	391,971
Depreciation - Furniture & Fittings	1,085	2,585
Depreciation - Leasehold Improvements	10,274	10,451
Depreciation - Buildings	8,409	8,409
Depreciation - Software (Intangibles)	16,754	23,265
Amortisation - Leases	408,383	353,749
<b>Total Depreciation and Amortisation Expenses</b>	<b>599,897</b>	<b>790,432</b>

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>13. Debts Written Off</b>		
Civil Disbursements Fund - Write-Offs	6,034	17,510
<b>Total Debts Written Off</b>	<b>6,034</b>	<b>17,510</b>

TLA has considered the impact of AASB 9 Financial Instruments and have concluded that as write-offs are immaterial there is no requirement to further assess a provision allowance for bad debts.

#### 14. Cash and Cash Equivalents

	30-June-23 (\$)	30-June-22 (\$)
<b>Unrestricted Cash and Cash Equivalents</b>		
Cash on Hand – Petty Cash	1,150	2,050
Bank Accounts	4,077,073	4,568,173
	<b>4,078,223</b>	<b>4,570,223</b>
<b>Restricted Cash and Cash Equivalents</b>		
Westpac Bank Account	876,480	972,780
TASCORP No. 2	2,037	1,984
	<b>878,517</b>	<b>974,764</b>
<b>Total Cash and Cash Equivalents</b>	<b>4,956,740</b>	<b>5,544,987</b>
<b>Held as</b>		
Operating Cash	4,078,223	4,570,223
State Civil Law Disbursements Fund Loans Scheme	878,517	974,764
<b>Total and Balance as per Statement of Cash Flows</b>	<b>4,956,740</b>	<b>5,544,987</b>

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

The Civil Law Disbursements Fund Loans Scheme was established in June 2004.

The restricted amounts include previous State Government and Solicitors Guarantee funding, as well as receivable disbursement recoveries to form the total restricted accumulated reserve balance of \$1,094,060 (2022: \$1,125,501).

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 2023 are shown at Note 13.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>15. Investments</b>		
Term Deposits	5,861,000	4,753,000
<b>Total Investments</b>	<b>5,861,000</b>	<b>4,753,000</b>

TLA has continued to hold a balance of cash in short term investments. These investments included terms greater than 3 months but no more than 12 months. Investments are held with major financial institutions.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>16. Receivables</b>		
Contributions Receivable	17,835	16,444
Provision for Doubtful Debts	(2,000)	(2,000)
Loan - Civil Disbursement Fund	229,489	154,957
Accounts Receivable	541,062	326,728
Goods and Services Tax (GST)	113,696	8,011
<b>Total Receivables</b>	<b>900,082</b>	<b>504,141</b>

#### Contributions Receivable

Contributions consist of small amounts owing by clients as a contribution toward the cost of their legal matter. A provision for impairment is recognised against these contributions. 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.

#### Accounts Receivable

Accounts Receivable consists of amounts owing by other National Legal Aid organisations for reimbursement of National Legal Aid Secretariat (resident in TLA) expenditure incurred, as well as amounts owing from the Attorney General's Department for other grant monies that are receivable and court enforced cost recoveries.

**Credit Risk**

All Contributions and Accounts Receivable owing except those identified as impaired are considered receivable.

<b>2023</b>	<b>Gross Amount</b>	<b>Past Due and Impaired</b>	<b>Due &lt; 30 Days</b>	<b>Past Due but not Impaired 31 – 60 Days</b>	<b>Past Due but not Impaired 61 – 90 Days</b>	<b>Past Due but not Impaired &gt; 90 Days</b>
Contributions Owing	17,835	2,000	2,790	2,913	1,512	10,620
Accounts Receivable	541,062	-	528,157	9,978	-	2,927
	<b>558,897</b>	<b>2,000</b>	<b>530,947</b>	<b>12,891</b>	<b>1,512</b>	<b>13,547</b>

<b>2022</b>	<b>Gross Amount</b>	<b>Past Due and Impaired</b>	<b>Due &lt; 30 Days</b>	<b>Past Due but not Impaired 31 – 60 Days</b>	<b>Past Due but not Impaired 61 – 90 Days</b>	<b>Past Due but not Impaired &gt; 90 Days</b>
Contributions Owing	16,444	2,000	3,730	4,271	1,751	6,692
Accounts Receivable	326,728	-	322,479	-	-	4,249
	<b>343,172</b>	<b>2,000</b>	<b>326,209</b>	<b>4,271</b>	<b>1,751</b>	<b>10,941</b>

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>17. Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
<b>Land &amp; Buildings</b>		
Land and Buildings at Fair Value	554,770	554,770
Accumulated Depreciation of Land and Buildings	(152,878)	(144,469)
<b>Total Land &amp; Buildings</b>	<b>401,891</b>	<b>410,301</b>
<b>Office Equipment</b>		
Office Equipment at Cost	962,001	886,216
Accumulated Depreciation of Office Equipment	(951,722)	(866,786)
<b>Total Office Equipment</b>	<b>10,279</b>	<b>19,430</b>
<b>Furniture and Fittings</b>		
Furniture and Fittings at Cost	17,650	23,840
Accumulated Depreciation of Furniture and Fittings	(15,556)	(20,659)
<b>Total Furniture and Fittings</b>	<b>2,094</b>	<b>3,181</b>
<b>Leasehold Improvements</b>		
Leasehold Improvements at Cost	217,756	217,753
Accumulated Amortisation of Leasehold Improvements	(204,149)	(193,870)
<b>Total Leasehold Improvements</b>	<b>13,608</b>	<b>23,882</b>
<b>Total Property, Plant and Equipment</b>	<b>427,871</b>	<b>456,794</b>
	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>Intangibles</b>		
Software Assets	655,764	649,925
Accumulated Amortisation of Software	(642,072)	(625,318)
<b>Total Intangibles</b>	<b>13,693</b>	<b>24,608</b>

**Valuation Basis**

Land and buildings are recorded at fair value less accumulated depreciation. All other non-current physical assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used.

The movement in the carrying amounts for each class of property, plant and equipment is reflected as follows:

	<b>30-June-2023</b>	<b>30-June-2022</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>LAND &amp; BUILDINGS</b>		
Opening Written Down Value	410,301	418,711
Depreciation Expense	(8,410)	(8,410)
Closing Written Down Value	<b>401,891</b>	<b>410,301</b>

A formal independent valuation of TLA's Freehold Property was obtained in October 2020 from Opteon Property Group Pty Ltd. The valuation is based on current market value on "an existing use" basis. The property has been revalued in line with the prepared valuation. TLA's policy is to review the value of its freehold property every 4 years.

	<b>30-June-2023</b>	<b>30-June-2022</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>OFFICE EQUIPMENT</b>		
Opening Written Down Value	19,430	31,202
Additions	145,840	380,199
Depreciation Expense	(154,991)	(391,971)
Closing Written Down Value	<b>10,279</b>	<b>19,430</b>

	<b>30-June-2023</b>	<b>30-June-2022</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>FURNITURE &amp; FITTINGS</b>		
Opening Written Down Value	3,181	4,266
Additions	-	1,500
Depreciation Expense	(1,087)	(2,585)
Closing Written Down Value	<b>2,094</b>	<b>3,181</b>

	<b>30-June-2023</b>	<b>30-June-2022</b>
	<b>(\$)</b>	<b>(\$)</b>
<b>LEASEHOLD IMPROVEMENTS</b>		
Opening Written Down Value	23,882	34,334
Depreciation Expense	(10,274)	(10,452)
Closing Written Down Value	<b>13,608</b>	<b>23,882</b>

	30-June-2023	30-June-2022
	(\$)	(\$)
<b>INTANGIBLES</b>		
<b>Computer Software</b>		
Opening Written Down Value	24,608	26,005
Additions	5,839	21,868
Amortisation Expense	(16,754)	(10,229)
Disposals	-	(13,036)
Closing Written Down Value	<b>13,693</b>	<b>24,608</b>

TLA 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.

Office Equipment and Furniture & Fittings have been adjusted for the disposal of obsolete assets. These assets have a carrying value of nil at the date of their disposal. Accordingly, their disposal is not reflected in the above tables.

## 18. Impairment of Assets

There are no indications of impairment of property, plant and equipment and intangible assets at 30 June 2023.

## 19. Right-of-Use Assets

	158 Liverpool Street, Hobart (\$)	64 Cameron Street, Launceston (\$)	Total (\$)
<b>Carrying value at 1 July 2022</b>	<b>1,758,273</b>	<b>18,053</b>	<b>1,776,326</b>
Adjustment for Changes in Lease Conditions	144,520	213,318	357,838
Lease amortisation expenses included in Note 12	(308,990)	(99,393)	(408,383)
<b>Carrying value at 30 June 2023</b>	<b>1,593,803</b>	<b>131,978</b>	<b>1,725,781</b>

The Adjustment for Changes in Lease Conditions is provided to reflect the Consumer Price Index (CPI) uplift in the lease value.

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>20. Payables</b>		
Accrued Employee Entitlements	262,583	197,345
Legal and Trade Creditors	595,822	226,082
<b>Total Payables</b>	<b>858,405</b>	<b>423,427</b>

**21. Contract Liabilities**

	<b>30-June-23 (\$)</b>	<b>30-June-22 (\$)</b>
Opening Balance	2,324,638	1,160,090
Add: Grants Received	2,711,474	3,366,389
Less: Performance Obligations Satisfied	(3,308,873)	(2,201,841)
<b>Total Contract Liabilities</b>	<b>1,727,239</b>	<b>2,324,638</b>

30-JUNE-23      30-JUNE-22  
(\$)                    (\$)

**22. Provisions****Current**

Provision for Annual Leave	491,928	563,803
Provision for Long Service Leave	540,131	571,688
<b>Total Current</b>	<b>1,032,059</b>	<b>1,135,491</b>

**Non-Current**

Provision for Long Service Leave	188,461	175,367
<b>Total Non-Current</b>	<b>188,461</b>	<b>175,367</b>

**Total Provisions**

1,220,520      1,310,858  
30-JUNE-23      30-JUNE-22  
(\$)                    (\$)

**23. Other Liabilities****Current**

Employee Benefit Liabilities – On-Costs	23,762	36,981
<b>Total Current</b>	<b>23,762</b>	<b>36,981</b>

**Non-Current**

Employee Benefit Liabilities – On-Costs	11,708	3,500
<b>Total Non-Current</b>	<b>11,708</b>	<b>3,500</b>

**Total Other Liabilities**

35,471      40,481

**24. 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.

**25. Commitments for Expenditure****Legal Case Commitment**

At 30 June 2023 TLA's case management system disclosed a commitment of \$1,346,052 (2022: \$1,535,551) in respect of applications for legal assistance made and accepted by TLA or its predecessors and which has not been paid or accrued as at the end of the financial year. The commitment is 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

TLA does not recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low-value. A lease is considered short-term where the term is 12 months or less. An asset is considered low-value when it is expected to cost less than \$10,000. TLA has recognised all lease commitments in excess of this threshold in accordance with AASB 16. These lease arrangements are summarised as follows:

Right-of-Use Asset	Details of Leasing Arrangement
158 Liverpool Street, Hobart	5 year lease, term ending 30 June 2024. Option to extend term of lease to 30 June 2029.
64 Cameron Street, Launceston	5 year lease, term ending 31 August 2022. The lease term is extended for a further two years to 31 August 2024.

### Lease Liabilities

The following amounts are recognised in the Statement of Financial Position:

Current	30-June-23 (\$)	30-June-22 (\$)
Lease Liabilities	371,563	248,259
<b>Non-current</b>		
Lease Liabilities	1,560,100	1,649,888
<b>Total</b>	<b>1,931,663</b>	<b>1,898,147</b>

Maturity analysis of lease liabilities:

	30-June-23 (\$)	30-June-22 (\$)
One year or less	407,328	284,707
From two to three years	320,855	275,435
From three to four years	312,562	282,197
From four to five years	324,450	289,125
More than five years	687,390	910,664
<b>Total</b>	<b>2,052,585</b>	<b>2,042,128</b>

The following amounts are recognised in the Statement of Comprehensive Income:

	30-June-23 (\$)	30-June-22 (\$)
Interest on lease liabilities included in Note 11	63,631	44,531
Lease amortisation expenses included in Note 12	408,383	353,749
<b>Net expenses from leasing activities</b>	<b>472,014</b>	<b>398,280</b>

	30-JUNE-23 (\$)	30-JUNE-22 (\$)
<b>26. Reconciliation of Net Surplus for the year to Net Cash Flows Provided by/(Used In) Operating Activities</b>		
<b>Cash flows from operating activities</b>		
Net Surplus for the year	1,180,113	910,184
<b>Non-Cash Items</b>		
Depreciation and Amortisation	599,897	790,432
<b>Total Non-Cash Items</b>	<b>599,897</b>	<b>790,432</b>
<b>Change in assets and liabilities</b>		
Decrease / (Increase) in Receivables	(395,941)	171,269
Decrease / (Increase) in Other Assets	(130,548)	(9,473)
Increase / (Decrease) in Payables	434,978	(113,545)
Increase / (Decrease) in Contract Liabilities	(597,399)	1,132,592
Increase / (Decrease) in Provisions	(90,337)	(41,527)
Increase / (Decrease) in Other Liabilities	(5,011)	40,481
<b>Total Change in assets and liabilities</b>	<b>(784,258)</b>	<b>1,179,797</b>
<b>Total Cash flows from operating activities</b>	<b>995,752</b>	<b>2,880,413</b>

**27. Reconciliation of Liabilities Arising from Financing Activities**

<b>Lease Liabilities</b>	
	(\$)
<b>Balance as at 30 June 2022</b>	<b>1,898,147</b>
Other Movements	357,838
Principal Repayments	(324,322)
<b>Balance as at 30 June 2023</b>	<b>1,931,663</b>

<b>Lease Liabilities</b>	
	(\$)
<b>Balance as at 30 June 2021</b>	<b>2,148,479</b>
Other Movements	61,836
Principal Repayments	(312,168)
<b>Balance as at 30 June 2022</b>	<b>1,898,147</b>

The *Other Movements* reflected in the reconciliation above correspond to the adjustment for changes in lease conditions referred to in Note 19. This adjustment is to reflect the CPI uplift in the lease value.

## 28. Financing Facilities Available

	30-June-23	30-June-22
	(\$)	(\$)
<b>Credit Card Facility</b>		
Facility Limit	110,000	92,000
Less Used / Committed	(24,604)	(11,980)
<b>Facility Available</b>	<b>85,396</b>	<b>80,020</b>
<b>Overdraft Facility</b>		
Facility Limit	550,000	550,000
<b>Facility Available</b>	<b>550,000</b>	<b>550,000</b>
<b>Total Facilities Available</b>	<b>635,396</b>	<b>630,020</b>

The nature of the credit facility is a corporate credit card facility, which is direct debited against TLA's main operating bank account on a monthly basis. The used / committed value is included in the legal and trade creditors balance in Note 20.

The overdraft facility is linked to TLA's main operating bank accounts. This facility is not used / committed at the reporting date.

## 29. Events Occurring after Balance Date

Events occurring after the balance date are summarised as follows:

Event	Details
Lease - Motor Vehicle	3 year lease commencing 1 September 2023, term ending 31 August 2026.
Lease - 1/117 Cimitiere Street, Launceston	10 year lease commencing 1 July 2023, term ending 30 June 2033.

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

## 30. Remuneration of Auditors

	30-June-23	30-June-22
	(\$)	(\$)
Audit Fees	27,700	26,890
	<b>27,700</b>	<b>26,890</b>

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

## 31. Remuneration of Commissioners

30-June-23					
Band	Commissioners	Short-Term Benefits (\$)		Long-Term Benefits (\$)	Total Benefits (\$)
		Salary	Other Benefits	Superannuation	Total
\$0 - \$10,000	1	8,408	-	883	9,291
\$10,001 - \$20,000	2	22,418	-	2,354	24,772
\$20,001 - \$30,000	1	21,017	-	2,207	23,224
<b>Remuneration Total</b>	<b>4</b>	<b>51,843</b>	<b>-</b>	<b>5,444</b>	<b>57,286</b>

30-June-22					
Band	Commissioners	Short-Term Benefits (\$)		Long-Term Benefits (\$)	Total Benefits (\$)
		Salary	Other Benefits	Superannuation	Total
\$0 - \$10,000	1	8,407	-	841	9,248
\$10,001 - \$20,000	2	22,418	-	2,242	24,659
\$20,001 - \$30,000	1	21,017	-	2,102	23,119
<b>Remuneration Total</b>	<b>4</b>	<b>51,842</b>	<b>-</b>	<b>5,184</b>	<b>57,026</b>

Commissioners are remunerated on an annual basis. Superannuation is paid to Commissioners in accordance with the superannuation guarantee legislation. There were no leave benefits, termination benefits, or other benefits paid to any Commissioner in the 2022 or 2023 financial years.

### 32. Remuneration of Key Management Personnel

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

30-June-23						
Band	Number of Employees	Short-Term Benefits (\$)		Long-Term Benefits (\$)		Total Benefits (\$)
		Salary	Allowances	Super	Leave Benefit	Total
\$60,001 - \$80,000	1	82,508	5,439	9,234	(37,022)	60,160
\$160,001 - \$180,000	2	309,326	4,472	33,168	(16,034)	330,933
<b>Remuneration Total</b>	<b>3</b>	<b>391,834</b>	<b>9,911</b>	<b>42,403</b>	<b>(53,055)</b>	<b>391,093</b>

30-June-22						
Band	Number of Employees	Short-Term Benefits (\$)		Long-Term Benefits (\$)		Total Benefits (\$)
		Salary	Allowances	Super	Leave Benefit	Total
\$140,001 - \$160,000	1	146,537	480	14,581	(3,001)	158,597
\$220,001 - \$240,000	1	195,398	16,835	21,223	10,415	243,871
<b>Remuneration Total</b>	<b>2</b>	<b>341,935</b>	<b>17,315</b>	<b>35,804</b>	<b>7,414</b>	<b>402,468</b>

No termination or other benefits have been paid other than what has been reflected above.

Leave Benefits are non-cash amounts and reflect the movements in the accrued entitlement benefits.

### 33. Related Party Transactions

Some Commissioners are associates with private legal firms to which TLA made grant payments. These payments are for external legal services only at the standard rate. Commissioners have not been engaged to provide any contracted services other than those associated with granted legal service arrangements.

Key Management Personnel are deemed to be any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered a key management personnel.

All transactions with the private legal firms are conducted on an arm's length basis in the normal course of business and on standard terms and conditions.

Details of Commissioners and their associated entities, along with key personnel and their positions, are listed as follows:

Commissioners	Practice / Employer	Position
Patrick Lunn	Simmons Wolfhagen	Managing Director
Naomi Walsh	University of Tasmania	Academic Lead Employability
Gavin Wailes	Department of Justice	Director of Finance
Matthew Verney	Matthew Verney - Sole Trader	Barrister / Sole Trader

Key Management Personnel	Position
Vincenzo Caltabiano	Director, TLA - Ceased October 2022
Kristen Wylie	Director (Acting), TLA - Commenced October 2022, Ceased March 2023 Director, TLA - Commenced March 2023
Andrea Ramondino	Associate Director - Business Services, TLA

### 34. Client Trust Funds

TLA did not hold client funds in a Trustee capacity pending final settlement of case files as at 30 June 2023 (2022 Nil).

### 35. Underlying Operating Result

TLA receives the majority of funds from Commonwealth and State Government grants ('base grants'). With these grants TLA manages the legal aid service, provides in-house legal advice, education and representation to those who meet the eligibility criteria, including availability of funding. Grant funds are also granted to the private sector to provide representation to those that meet the eligibility criteria, including availability of funds. There is no specific obligation to grant funds to the private sector.

Under the current Australian Accounts Standards the base grants are deemed non-reciprocal, particularly on the basis there is no specific obligation associated with the provision of base grants, which means TLA as a not-for-profit entity is not permitted to match the costs associated with the grants with grant revenue. Rather, all base grants and other grants as identified in Note 3 and 4 is recognised on receipt. For profit entities can match the recognition of revenue with the related expenditure. Given there is a timing difference between the granting of legal aid and the payment of that aid, there is a disconnect between the recognition of revenue and the expenses associated with that revenue, which results in an overstatement of the operating result of TLA.

In addition, taking up a liability on the granting of aid to the private sector, though the majority of aid granted is subsequently paid, has not been deemed to meet the definition of a liability under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. Larger Legal Aid jurisdictions are taking up a liability for work deemed completed by the private sector on aid granted and unpaid, based on actuarial calculations. The liability of granted but unpaid legal aid is identified in this financial report by way of commitment at Note 25.

TLA for a number of years paid out additional aid based on accumulated surpluses that did not appropriately include a provision for legal aid granted and unpaid. The below table identifies the accumulated surplus position when granted but unpaid aid is factored into the financial statements.

<b>Underlying Accumulated Surplus</b>	<b>30-June-23</b>	<b>30-June-22</b>
	<b>(\$)</b>	<b>(\$)</b>
Accumulated Surplus	6,612,515	5,400,961
Granted but unpaid at 30 June	(1,346,052)	(1,535,551)
<b>Accumulated Surplus Including Granted but Unpaid Aid</b>	<b>5,266,463</b>	<b>3,865,410</b>
<b>Underlying Net Surplus for the Year</b>		
Net Surplus for the Year	1,180,113	910,184
Movement in Granted but Unpaid Aid	189,500	(131,389)
<b>Net Surplus Including Movement of Granted but Unpaid Aid</b>	<b>1,369,613</b>	<b>778,795</b>



# Tasmania Legal Aid

Tasmania Legal Aid  
Hobart | Launceston | Devonport | Burnie  
1300 366 611  
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