



2023/24 Annual Report

Tasmania
Legal Aid

Service Snapshot

18,003

Calls to our Legal Help phone line

2,046

Webchats

3,118

People attended a legal clinic

6,016

Legal aid grant applications received

26,463

Legal aid grant extensions

\$7.96m

Grants of legal aid to private lawyers

32%

Grants to people identified as having a disability

422

Minor civil assistance advices

536

Mental health and disability representations at TASCAT

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.

8,606

Community Legal
Education and
Information session
participants

4,254

Criminal duty
lawyer services

22

NDIS representations
at TASCAT

53

NDIS clinic services

1930

Services provided by
our Senior Assist team

1,250

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

659

Family Dispute
Resolution (FDR)
conferences

178

Independent
Children's Lawyer (ICL)
appointments

175

Separate
Representative (Sep
Rep) appointments



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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.

Who we are



Chair's Report

On behalf of the Commissioners of Tasmania Legal Aid (TLA), I wish to thank everyone at TLA for their continuing contribution to ensuring the Tasmanian community is safe, respected and has their voices heard. Many of our employees have been providing these services for many years. As outgoing Chair, I wish to recognise those contributions first and foremost.

I would also like to recognise:

- the contributions made by my fellow Commissioners: Naomi Walsh, Gavin Wailes, Matthew Verney and Kristen Wylie – the Director of TLA.
- the support TLA has received from the Tasmanian Attorney-General, the Hon. Guy Barnett, former Attorney General Elise Archer, the Commonwealth Attorney-General the Hon. Mark Dreyfus KC, Secretary of the Department of Justice Ginna Webster and Deputy Secretary Kristy Bourne.

I would like to thank Andrea Ramondino for his financial reporting to the Commissioners, and Leesa Glidden for the administrative assistance she has provided to the Board.

The TLA that I leave is very different to the Legal Aid Commission of Tasmania I joined in 2014. That is a credit to the past Directors Graham Hill, Vincenzo Caltabiano, Acting Director Susie Winter and current Director Kristen Wylie; the executive that have served under them; the staff, and my fellow Commissioners. The TLA that serves our community today is strong, professional and accountable; deserving of respect, but respectful of its responsibilities.

I wish TLA's new Chair Jules Scarlett and the new Commissioners, James Hipwood and Philippa Morgan, success in their new roles and trust that you will enjoy the privilege as much as I have.

I wish to acknowledge the significant contribution made by the private profession in delivering legal aid in Tasmania, again, many of whom have been providing these services at discounted rates for many years. I am pleased that as part of our ongoing recognition of the work undertaken by the private profession, TLA increased the fees paid to the private profession by 2%. This reflects the average indexation of the funding received by TLA which applied to all new grants of aid from the 1st of July 2023. TLA continues to support the TLA practitioner award, which this year was awarded to Mary Ann Ryan in recognition of her exceptional and long-standing services as an Independent Children's

lawyer, her contributions and leadership in law, and systems reform in family law.

In addition to the many achievements that Kristen Wylie mentions in her report, this year marked the launch of TLA's Strategic Plan for the years 2023–27.

TLA's 2023–27 Strategic Plan continues to build on its 2020–23 Strategic Plan focusing on:

- Children and Young People.
- Family Violence.
- Wellbeing & Resilience.
- Disability.

The 2023–27 Strategic Plan was developed with input from clients, staff, stakeholders and Commissioners, reflective of the maturity of TLA.

In our priority areas of:

- **People:** TLA will provide high quality, inclusive and accessible legal services delivered by skilled and well supported staff.
- **Communication:** TLA will communicate with our clients, partners, staff and community to ensure they are informed, engaged and empowered.
- **Collaboration:** TLA will work collaboratively with our partners and stakeholders to ensure Tasmanian laws and legal system deliver the best outcomes, especially for people facing barriers to participation.

TLA's Annual Report 2023/24 demonstrates the progress that TLA is making to achieve these goals, and its commitment to its values of honesty, courage and engagement.

The extraordinary items that commanded most of the Commission's attention this year included the on-going development of TLA's Digital Strategy, and the upcoming relocation of the Launceston office. The implementation of a contemporary Digital Strategy will be a key to TLA's continued success. A fit for purpose working environment is essential to the health and wellbeing of our staff and clients. Both projects will be delivered within TLA's means, and without compromise to the safety and security of TLA, its clients and stakeholders.

I thank TLA for the opportunity that I have had to serve TLA. I wish TLA the best for 24–25, and look forward to being able to continue supporting TLA in one form or another in the years to come.

Patrick Lunn

Director's Report

I am pleased to present the 2023-24 Annual Report for Tasmania Legal Aid, with much to celebrate as we work to achieve our vision, where the Tasmanian community is safe, respected, and has their voices heard.

At the end of this year, we farewelled our Chairperson Patrick Lunn and welcomed a new Chair and 2 new Board members.

Patrick's term concluded on the 18th of June upon the appointment of our new Chair, Jules Scarlett. Today's TLA is a testament to Patrick's leadership. He readied TLA for significant change ensuring the organisation and staff were supported to make those changes and had the capability to effect ongoing change and innovation.

Patrick oversaw TLA's first corporate plan in 2014 and since then led the development of 3 more, including our current plan. He led TLA to a much more strategic place, where service delivery is planned and targeted, where we enjoy mutually beneficial relationships with our clients and stakeholders; and are seen as a trusted voice and industry leader in our many fields of expertise. Patrick's passion for social justice and visionary approach shaped the strategic direction of TLA. He left TLA a more mature organisation, giving us the best opportunity to contribute to a Tasmanian community that is safe, respected and has their voices heard.

In June, we welcomed Jules Scarlett as our new Chair. Educated at the University of Tasmania, Jules has held several national executive roles as well as having practised as a lawyer. Jules brings over 2 decades of commercial experience and extensive board experience, with a focus on business transformation and driving strategic outcomes. Jules' extensive commercial experience, as well as her legal and governance background, will ensure that TLA continues to be well placed to deliver our vision and strategic objectives.

With the departure of Naomi Walsh and Matthew Verney we also welcomed Board Members James Hipwood and Philippa Morgan.

James has extensive experience in finance, strategic data analysis, stakeholder management engagement and governance. James has previously worked as an accountant, a commercial business analyst, and a group manager. Most recently he has served as a Chief Financial Officer and a General Manager. James' strong accounting, finance and people management background, as well as his commitment to community service means he is very well placed to help ensure that TLA continues to provide the most effective and efficient legal service to Tasmanians, in line with our statutory obligation.

Philippa has an impressive and varied background in legal practice, including a period as Crown Counsel for the Office of the Director of Public Prosecutions and as a Barrister—a position she currently holds. Prior to this, Philippa worked in the Criminal team at Tasmania Legal Aid, and currently co-ordinates and teaches in the Professional Legal Training Programme at the Centre for Legal Studies. Philippa has extensive governance experience as a member of several education, sporting, and community service organisations boards. Philippa's commitment to the law and legal practice are a testament to the contribution she makes to TLA.

From our 2023-24 year I highlight our response to the National Legal Assistance Partnership (NLAP) Review and acknowledge the hard work of many TLA staff, which culminated in a comprehensive and compelling submission that advocated for additional funding for essential programs, for service delivery that meets the needs for all Tasmanians, and for appropriate rates of pay and employment conditions for staff and private lawyers who do legal aid work.

In November we surveyed clients about their experiences with Tasmania Legal Aid. The results indicated overwhelmingly positive feedback from clients, particularly highlighting their interactions with TLA's dedicated staff.

We celebrated 50 years since the Australian Legal Aid Office opened its first Tasmanian office in Burnie and reflected on the innovative practice that we have become over that time.

We have responded to emerging needs with the community and note Recommendation 16.8 from the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings. Part of our response was a commitment to deliver trauma informed service delivery training to all staff.

Through our advocacy we have given voice to unmet legal needs for children and young people in the Ashley Youth Detention Centre, the need for an upgrade in facilities for the Burnie Circuit of the Federal Circuit and Family Court of Australia and for ongoing funding for our Just Healthy Families partnership.

I trust you will enjoy reading this Annual Report and learning about the important work we do at Tasmania Legal Aid.

Kristen Wylie

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 3-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.



Jules Scarlett

Appointed Chair 18 June 2024

Jules is an experienced senior national executive and non-executive director. She brings to the Commission her experience from over 30 years in Executive, Board and Legal roles.

As an ASX20 Executive, her experience includes leadership of Telstra's Wholesale Telecommunications Infrastructure Business supplying telco infrastructure to other carriers in a highly regulated market. More recently, as Telstra's Chief Sustainability Officer, Jules was responsible for setting strategy and targets on environment action. In this role she also had accountability for a very broad range of sustainability considerations from modern slavery to accessibility plans, ethical considerations of AI and strategies for supporting the most vulnerable in our community.

In her executive roles she has also been at the forefront of leading significant transformation – strategy formulation, setting the ambition and ensuring successful execution through rigorous program management.

Jules also brings the benefit of her own legal practitioner experience, having completed a BA LLB (Hons) at Tas Uni in 1993 and subsequently working in both law firm and in-house legal roles. That legal experience complements subsequent roles focused on governance and risk management. She served for 9 years as on the Board and Audit & Risk Committee of the Telecommunications Industry Ombudsman and her prior Chair experience includes Chairing Telstra's Ethics Committee.

Jules is a proud Tasmanian. Born, raised and educated here. She loves cold water swimming and sits as an Independent Director on the National Board of Surf Life Saving Australia.



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 3 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 and was appointed Senior Counsel in August 2024. 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 2 years as the President of the Society. He served 2 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.



Phillipa Morgan

Appointed 18 June 2024

Phillippa was appointed as the Law Society of Tasmania nominee to the Legal Aid Board in June 2024 for a three-year term.



Phillippa graduated from the University of Tasmania with the combined degrees of Bachelor of Arts and Bachelor of Law in 2000. Phillipa has practiced almost exclusively in criminal law in both defence and prosecution.

Working at Tasmania Legal Aid on both the North-West Coast and Hobart for over 10 years, Phillipa has a strong knowledge of the workings of the in-house Legal Aid practice.

Phillippa has been practicing as a barrister since 2014, and in private practice continues to represent legally aided clients. Phillipa has been co-ordinating the '*Magistrates Court Practice and Advocacy*' unit at the Centre For Legal Studies "Professional Legal Practice Course", after being involved in the course for a number of years.

Phillippa has a background in community organisational leadership and is a current board member of the Kingborough Tigers Sporting Club, and a contributor to the Community Advisory Group of the charity 'Neuroendocrine Cancer Australia'. Phillipa is a strong believer in the importance of a well-funded Legal Aid body in the community.

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 3-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.



James Hipwood

Appointed 18 June 2024

James holds a Bachelor of Business from the University of Tasmania, is a Certified Practicing Accountant and a member of the Australian Institute of Company Directors.

James is currently the General Manager – Finance of Petuna Aquaculture and brings financial, risk management, governance and leadership expertise to the Board. James has more than 16 years' business and accounting experience both in Tasmania and the United Kingdom and was previously the Chief Financial Officer and Company Secretary of Tasmanian Irrigation.



Our Clients

18,003 called us

3,118 attended a clinic

2,046 engaged with us via webchat

8,606 attended a CLE session

6,016 new applications for grants of aid

26,463 extensions for legal assistance

Of these:

9% identified as Aboriginal or Torres Strait Islander

32% were living with a disability

1.5% needed an interpreter

43% were female

56% were male

1% other

Age breakdown:

<18 **8%**

18-20 **5%**

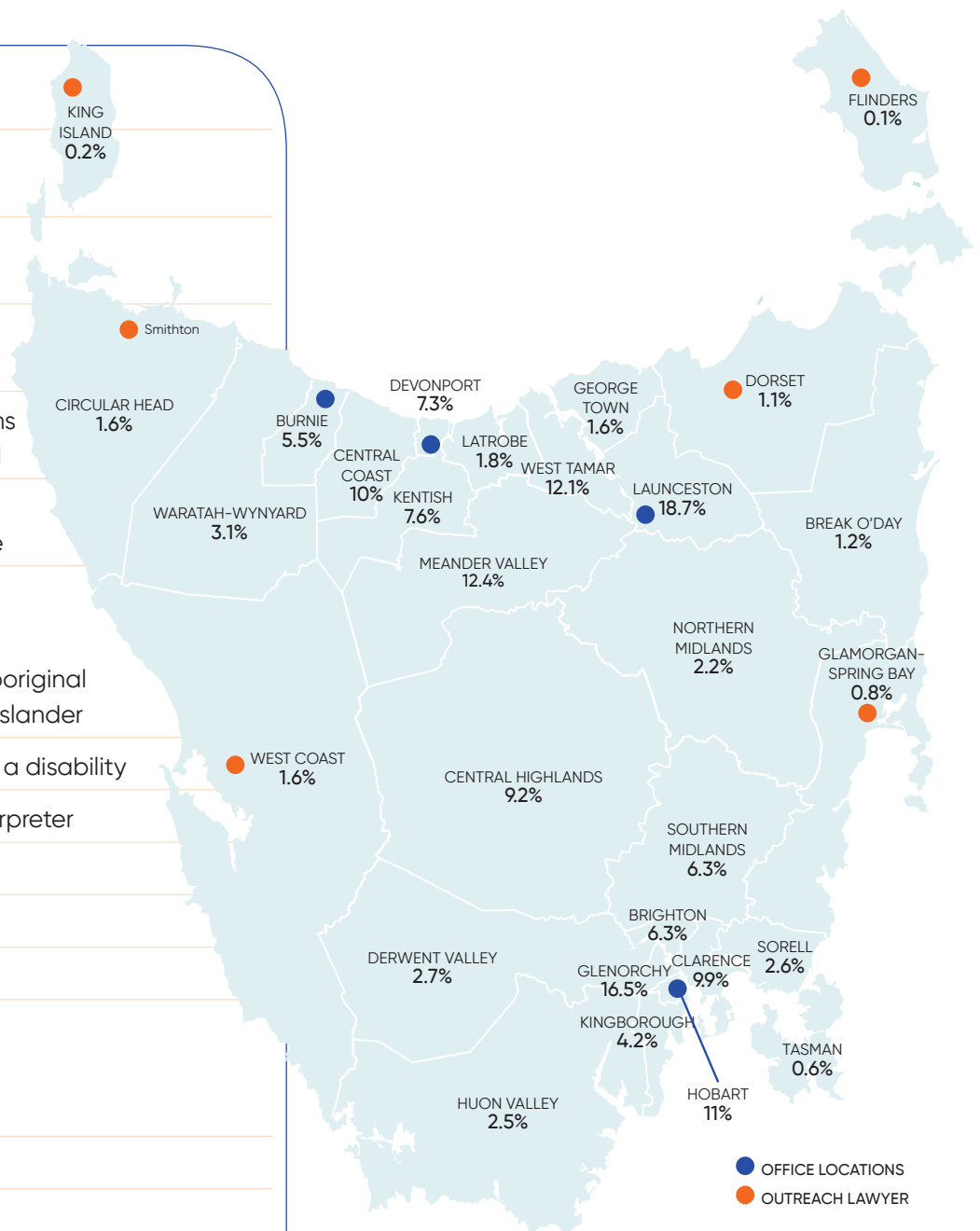
21-30 **22%**

31-40 **27%**

41-50 **17%**

51-65 **13%**

65+ **8%**



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

Our People

BOARD

DIRECTOR

EXECUTIVE



Sarah Campbell
Associate
Director
CIVIL LAW

Civil

Mental
Health

NDIS
Appeals

Senior Assist

Legal Help

Reception

TasVOCAL

Royal
Commission
Legal
Services -
DAVLS &
Your Story



Rebecca Lancaster
Associate
Director
CRIMINAL LAW

Duty Lawyer
Service

Court
Mandated
Drug
Diversion

Mental
Health
Diversion

Youth
Justice



Julie Fawcner
Associate
Director
FAMILY LAW

Safe at
Home

Family
Dispute
Resolution

Family
Advocacy
& Support
Services

Family
Practice



Vanessa Fenton
Associate
Director
LEGAL PRACTICE

Grants
& Civil
Disbursement
Funds

Community
Legal
Education &
Information



Andrea Ramondino
Associate
Director
BUSINESS SERVICES

Finance

Information
Technology

Human
Resources

Properties &
Procurement

Staff numbers:

20 North West **27** North **62** South

87 Female **22** Male

Our Executive: **5** Female **1** Male

Our Management: **10** Female **3** Male

Grants payments

The following shows the grants of aid we paid to private legal firms between 1 July 2023 and 30 June 2024 (not part of the audited statements).

Adrian Hilly	Civil	\$618.16
	Criminal	\$25,389.48
	Total	\$26,007.64
Advocate Lawyers	Civil	\$5,675.25
	Family	\$22,967.40
	Total	\$28,642.65
Alex Graham Legal	Family	\$403.62
	Total	\$403.62
Andrei Slicer	Criminal	\$268,119.53
	Total	\$268,119.53
Annalisa Doedens Legal	Civil	\$27,827.73
	Criminal	\$109,179.60
	Family	\$28,449.33
	Total	\$165,456.66
Austin-Stone Lawyers	Civil	\$12,457.74
	Criminal	\$10,102.27
	Total	\$22,560.01
Baker Wilson Davies Lawyers	Civil	\$1,070.19
	Criminal	\$3,279.87
	Family	\$5,754.84
	Total	\$10,104.90
Bass Legal	Criminal	\$91,304.02
	Family	\$1,390.86
	Total	\$92,694.88
Bishops	Civil	\$34,249.50
	Criminal	\$9,345.58
	Family	\$367,742.69
	Total	\$411,337.77
BK Legal	Family	\$2,266.82
	Total	\$2,266.82
BTF Lawyers	Family	\$11,288.58
	Total	\$11,288.58
Butler McIntyre & Butler	Civil	\$31,244.69
	Criminal	\$51,207.09
	Family	\$277,834.51
	Total	\$360,286.29
Cameron Scott – Barrister at Law	Civil	\$635.43
	Criminal	\$20,475.91
	Total	\$21,111.34

Cann Legal	Civil	\$25,031.20
	Family	\$6,679.38
	Total	\$31,710.58
Caroline Graves Barrister at Law	Civil	\$21,356.49
	Criminal	\$89,380.69
	Family	\$6,823.69
	Total	\$117,560.87
CastleGate Law	Family	\$618.16
	Total	\$618.16
Clarke & Gee	Civil	\$2,305.52
	Family	\$69,095.98
	Total	\$71,401.50
Craig Rainbird Barrister & Solicitor	Criminal	\$89,952.53
	Total	\$89,952.53
Crotty Legal	Civil	\$5,135.64
	Criminal	\$89,809.64
	Family	\$15,057.59
	Total	\$110,002.87
Dobson Mitchell Allport	Civil	\$3,105.39
	Criminal	\$1,848.51
	Family	\$53,537.26
	Total	\$58,491.16
Douglas & Collins	Criminal	\$19,863.87
	Total	\$19,863.87
FitzGerald and Browne	Civil	\$18,358.00
	Criminal	\$16,083.32
	Family	\$147,534.34
	Total	\$181,975.66
Friend & Edwards Lawyers	Criminal	\$7,130.57
	Total	\$7,130.57
G A Richardson	Criminal	\$118,037.73
	Total	\$118,037.73
Grant Tucker	Civil	\$41,714.53
	Criminal	\$203,173.69
	Family	\$15,642.18
	Total	\$260,530.40
Hamilton Purcell Lawyers	Civil	\$60,212.47
	Criminal	\$132,629.24
	Family	\$143,754.56
	Total	\$336,596.27
Ian Guest & Associates	Family	\$1,131.92
	Total	\$1,131.92

Jacobs Family Law	Civil	\$32,333.97
	Family	\$76,034.00
	Total	\$108,367.97
Jessica Bourke	Civil	\$10,036.90
	Criminal	\$143,499.40
	Total	\$153,536.30
Jim Saric Law	Criminal	\$772.70
	Total	\$772.70
Kate Cuthbertson	Civil	\$3,025.13
	Total	\$3,025.13
Kate Mooney	Civil	\$4,564.56
	Family	\$2,463.13
	Total	\$7,027.69
Kim Baumeler	Civil	\$1,699.94
	Criminal	\$417,557.56
	Total	\$419,257.50
Legal Solutions	Family	\$682.85
	Total	\$682.85
Lighthouse Family Lawyers Pty Ltd	Family	\$4,172.58
	Total	\$4,172.58
Logan & Partners	Civil	\$540.89
	Criminal	\$247,021.56
	Family	\$2,258.10
	Total	\$249,820.55
Mark Doyle Barrister & Solicitor	Civil	\$21,078.31
	Criminal	\$171,462.38
	Family	\$14,136.15
	Total	\$206,676.84
Mary Anne Ryan	Civil	\$2,627.18
	Family	\$57,140.75
	Total	\$59,767.93
Matthew Verney	Civil	\$32,746.29
	Family	\$202,900.99
	Total	\$235,647.28
McGrath & Co.	Civil	\$4,048.62
	Family	\$8,848.96
	Total	\$12,897.58
McVeity Dean Lawyers	Civil	\$42,170.24
	Family	\$246,637.24
	Total	\$288,807.48
Mead Family Law	Civil	\$19,081.59
	Family	\$86,515.42
	Total	\$105,597.01

Michael Trezise	Family	\$26,251.14
	Total	\$26,251.14
Monk Lawyers	Civil	\$8,544.90
	Criminal	\$116,692.56
	Total	\$125,237.46
Murdoch Clarke	Civil	\$28,380.12
	Criminal	\$83,436.30
	Family	\$115,670.73
	Total	\$227,487.15
Murray & Associates	Civil	\$618.16
	Family	\$94,077.72
	Total	\$94,695.88
Myler Law Practice	Family	\$309.08
	Total	\$309.08
Ogilvie Jennings	Civil	\$32,450.04
	Criminal	\$19,953.64
	Family	\$242,123.55
	Total	\$294,527.23
Oxley Barristers & Solicitors	Civil	\$695.43
	Criminal	\$112,240.15
	Total	\$112,935.58
Pagett & Associates	Civil	\$17,424.39
	Family	\$139,012.02
	Total	\$156,436.41
Patrick O'Halloran	Civil	\$362.40
	Criminal	\$44,455.19
	Total	\$44,817.59
Paula Sutherland & Associates	Civil	\$21,875.70
	Family	\$46,074.85
	Total	\$67,950.55
Peter Heerey Lawyer	Civil	\$30,928.75
	Total	\$30,928.75
Peter Neil Slipper	Civil	\$4,363.80
	Criminal	\$78,303.85
	Family	\$1,461.52
	Total	\$84,129.17
Petersen Legal	Civil	\$13,528.38
	Criminal	\$84,538.72
	Family	\$42,460.67
	Total	\$140,527.77
Philip Theobald	Family	\$1,081.78
	Total	\$1,081.78

Grants payments

Philip Welch	Civil	\$26,233.16
	Family	\$9,618.76
	Total	\$35,851.92
Philippa Morgan	Civil	\$12,038.68
	Criminal	\$97,605.14
	Total	\$109,643.82
Philippa Willshire	Civil	\$134,935.95
	Criminal	\$278,799.37
	Family	\$27,291.02
	Total	\$441,026.34
PWB Lawyers	Civil	\$4,079.75
	Family	\$119,373.44
	Total	\$123,453.19
Rae & Partners Devonport	Civil	\$5,655.00
	Family	\$173,799.35
	Total	\$179,454.35
Rae & Partners Lawyers	Civil	\$7,886.50
	Criminal	\$131,828.80
	Family	\$72,043.97
	Total	\$211,759.27
Robin Harrison & Associates	Family	\$1,574.45
	Total	\$1,574.45
SGW Law	Criminal	\$134,603.36
	Total	\$134,603.36
Simmons Wolfhagen	Civil	\$12,732.91
	Criminal	\$249.08
	Family	\$34,240.69
	Total	\$47,222.68
Tamar Legal	Criminal	\$77.27
	Total	\$77.27
The Cangelosi Firm	Civil	\$480.89
	Criminal	\$134,403.90
	Total	\$134,884.79
Tierney Law Pty Ltd	Family	\$1,301.01
	Total	\$1,301.01
Todd P. Kovacic	Criminal	\$6,697.93
	Total	\$6,697.93
Trevor McKenna	Civil	\$14,604.03
	Family	\$3,996.72
	Total	\$18,600.75
Tyler Tipping & Woods	Family	\$297.14
	Total	\$297.14

Walker Henderson Lawyers	Civil	\$13,244.07
	Family	\$127,185.04
	Total	\$140,429.11
Wallace Wilkinson & Webster	Civil	\$4,858.65
	Family	\$142,458.22
	Total	\$147,316.87
Walsh Day Mihal Bassett, Barristers & Solicitors	Civil	\$65,119.67
	Criminal	\$6,494.33
	Family	\$64,318.43
	Total	\$135,932.43
Total		\$7,958,784.39

Our year



Access to Justice initiatives

We continue to focus on increasing access to justice.

Throughout 2023–24 we participated in the Mental Health Integration Hub at the Peacock Centre (North Hobart) on a weekly basis, making ourselves more available for the community to reach us.

The Hub provides

- short term practical mental health support
- information and advice
- support to navigate mental health services and other services in the community
- referrals and connections to other services.

We understand that people may not be aware that they have a legal issue, and by locating our staff within other services we increase the possibility of people finding us and getting support on their legal issues. The Hub aims to increase mental health supports and create a sense of belonging and community by focussing on personal recovery.

Furthermore, we made strides in improving the quality of legal representation. We implemented in-house training programs for legal practitioners in addition to training for the private profession who undertake work with clients through a grant of aid. We invest in the legal profession to ensure they are equipped with the skills to effectively represent clients. During 2023–24 we have provided training sessions that included specialised training in trauma-informed practice, ongoing cultural competency, an inaugural civil law practice training day, and training that flows from the Independent Children's Lawyers Practice Standards and Guidelines.

We continue to deliver over the phone legal support, with 18,003 people calling our Legal Help line and speaking with a lawyer to understand the law as it relates to their circumstances and be referred to legal and other support services as necessary. We also provided information to 2,046 people through our Legal Talk web chat service, which provides vital information for people who may not feel comfortable meeting with or speaking with a lawyer over the phone. These services increase access to Tasmanians living in rural and remote areas; in 2023–24, 1,972 (23%) of our clients who received ongoing legal support, were living in a rural or remote area.

We also made contributions to the following:

- Associate Judge – Criminal Code Amendments
- Expungement of Historical Offences Amendment Bill 2023
- Sentencing Amendment (Alcohol Treatment Order) Bill 2023
- A response to inform the Youth Transitions Action Plan
- Sentencing Amendment (Presumption of Mandatory Sentencing) Bill 2023
- Justice Miscellaneous (Conversion Practices) Bill 2024
- An Evaluation of Youth Justice Responses to Sexual Offences
- Draft Supreme Court (Parliamentary Commission of Inquiry) Bill 2023
- Research on the legal landscape and the abuse of older Tasmanians
- Community Protection (Offender Reporting) Amendment Bill 2023
- Sentencing Amendment (Presumptive Sentencing for Assaults on Frontline Workers) Bill
- Draft Actions for Older Tasmanians Action Plan
- ALRC Issues Paper on Justice Responses to Sexual Violence and roundtable also on the ALRC Issues Paper on Justice Responses to Sexual Violence
- Victims of Crimes amendments
- Sentencing (Breaches of Home Detention Orders) Amendment Bill 2023
- Legal assistance for criminal matters at the investigation stage
- Tasmanian Disability Inclusion Bill 2023
- Exposure Draft Family Law Amendment Bill 2023
- Review of Privacy Laws in Tasmania
- Guardianship Bill
- Review of Mental Health Act
- Review of the Administrative Appeals Tribunal
- The NDIS Review
- In collaboration with NLA: Statutory Review of Sentencing for Commonwealth Child Sex Offences.

These initiatives reflect our commitment to enhancing access to justice through innovation, education, and collaboration. These efforts are crucial in ensuring that all Tasmanians, regardless of their circumstances, have the opportunity to receive the legal support they need.

Client testimonials

In November we conducted our Client Satisfaction Survey which saw 240 former clients participate. Key findings include:

- **87%** of respondents agreed that we had delivered a service that met their expectations.
- **96%** said that staff were polite, helpful and provided advice that was useful.
- **95%** indicated that staff helped them understand how to deal with their legal issue.

Of the comments that participants provided, many of them focused on the care and compassion shown by our staff.



“
Staff were very polite and put me at ease, very compassionate.
”



“
Having such confidence in my representation from legal aid assisted in maintaining my mental health through a difficult time and process.

I thank you greatly for your professionalism, confidence, advice and support.
”

“
TLA made a horrible experience better. I felt supported and valued.
”



“
Many thanks for such courteous and respectful help during a difficult time.
”



Collaborations, Partnerships and Advocacy

Our Strategic Plan has a focus on collaboration which sees us working with partners and stakeholders for better laws and systems. We noted with concern the increasing number of children and young people detained in the Ashley Youth Detention Centre (AYDC). This year saw us identify unmet legal need for children and young people in the youth justice system and in AYDC who need access to legal advice and a bail system.

We responded by developing a project for an onsite AYDC Duty Lawyer Service and seeking funding for this project. This work saw us meeting with children and young people at the AYDC, the Attorney-General and Minister for Education, Children and Youth, and the Commissioner for Children and Young People. We also engaged with media highlighting the issues faced by children and young people in the youth justice system and in AYDC. We are pleased with the Government's response to our advocacy and their support.

We also advocated strongly for facilities for the Burnie Circuit of the Federal Circuit and Family Court of Australia (FCFCOA). We led advocacy efforts seeking dedicated, fit for purpose and safe family court facilities to service the North West Coast. The FCFCOA has never had its own premises in the North West and has relied upon the State (or local government) to use premises. Since March 2022, there have been 5 instances where the Court was required to sit and no Burnie premises were available, meaning the Court sat in Launceston.

We support resources that enable residents on the North West coast being able to access secure, fit for purpose, and safe family court facilities in a dedicated court.

Specifically designed and fit for purpose family courts have safety considerations at the forefront and are safe for people attending court. This is particularly important given the complex family violence components of many cases appearing before the court.

More than 80% of our family law clients have, or are experiencing family violence. We welcome the Government's response and their planning of secure premises on the North West Coast.

We have also collaborated with the Women's Legal Service Tasmania for the ongoing funding for Just Healthy Families (JHF) – Tasmania's first Health, Justice, Housing Partnership co-managed by Tasmania Legal Aid and Women's Legal Service Tasmania with 3 core partnership agreements with the Hobart Women's Shelter, Child and Family Learning Centres and the Child Health and Parenting Service. This advocacy saw the partners meet with the Attorney-General of Tasmania Guy Barnett and the Attorney-General of Australia Mark Dreyfus KC. We welcomed the Tasmanian Government's response to that advocacy.

Paul* and his partner purchased a rural property with the dream to build a self sustainable lifestyle. This did not go to plan when Paul had a serious car accident and suffered a serious disability – including a mental health disability. The relationship ended some years later.

Paul lived in the de facto property that was in an isolated rural area. He had no family or friends and had significant mental health challenges. He was unable to collate documents required for financial disclosure. He was also unable to prepare the property for sale, or arrange for the removal of his ex-partners belongings (or list what was hers to remove).

We worked with him to:

- Receive all of his relevant pieces of paper.
- Work through these to determine relevance.
- Provide advice in relation to appropriate property orders.
- Arrange for an outreach service to support him to attend appointments and to do the initial tidying up of the property.
- Work with the real estate agent to determine what works needed to be undertaken prior to the property being listed for sale.
- Assist him with negotiating orders by consent for the sale of the property.
- Once the orders were made, assist him with obtaining urgent support (in circumstances where the property was sold and he

needed to vacate the property) to pack and remove his belongings and arrange for emergency supported accommodation for him so that the transfer of the property could occur.

- Work with the conveyancer in relation to the sale process.

During this matter, Paul became acutely mentally unwell a number of times. He required extensive support from the family law team to help him manage his anxiety around the legal processes and his concerns around his perceptions as to potential financial abuse. This included several phone calls from Paul when experiencing an acute mental health crisis, and offering assistance over the phone whilst waiting for Police, Ambulance and Clinician Early Response (PACER) to arrive.

During the course of the matter, the issue of Paul's capacity to provide instructions was considered a number of times, in conjunction with his treating mental health professionals.

**Not the client's real name*

Case Study

Innovation in Service Delivery

We have continued to make significant strides in innovating our service delivery to better serve the Tasmanian community. We launched our new Strategic Plan 2024-27 which focuses on:

- Children & Young People
- Family Violence
- Wellbeing & Resilience
- Disability.

The additional focus on disability has developed from our greater engagement with, and support for, people with a disability seeking access to justice and legal services. Our strategic plan continues to be ambitious, given the excellent footing that we had to build on the success achieved under our last strategic plan; the ongoing and additional challenges our community face, and the unique opportunity we have to improve the lives of the community we serve.

One of the key areas of innovation has been the ongoing implementation of our comprehensive Digital Strategy. This strategy focuses on leveraging digital technologies to enhance accessibility and efficiency in legal services, while increasing our privacy and cybersecurity measures. Client safety remains a priority and ensuring our increasingly technology reliant workforce have the tools they need to deliver quality legal services.



Cultural inclusivity

Aboriginal and Torres Strait Islander people represented 9% of our clients in the 2023/24 year. We undertook extensive consultations with Aboriginal people in the designing of our future office space in Launceston to ensure that it would be a welcoming and safe place for Aboriginal people to engage in our services.

We also met with staff at the Migrant Resource Centres to assist in the development of new in-language resources. This resulted in a suite of posters, postcards and other legal information items being translated in the 15 languages other than English that are most commonly spoken in our communities.

Our commitment to developing Aboriginal lawyers to work in Tasmania continued through the announcement of Aria Ritz as the recipient of the 2024 Rosie Smith Scholarship. The scholarship provides financial support and internships and clinical placements at Tasmania Legal Aid over the 4 years of the law degree. Aria is the fourth recipient of the scholarship which is awarded annually. Aria is from North East Tasmania, she is a Trawlwoolway woman.

Aria is passionate about Aboriginal and Human rights. She does regular public speaking including as a panel member for a UTas lecture on the Voice referendum, and she has also been a Cultural Awareness trainer since 2021.

Aria is excited to get some real life experience of what it is like to practise law at TLA during her law degree which she hopes will put her in a good position when she graduates. We look forward to mentoring Aria to achieve the goals she sets for herself.



Aria Ritz, TLA's 2024 Rosie Smith Scholarship recipient.

Review of the National Legal Assistance Partnership

August 2023

National Legal Assistance Partnership Review

Issues Paper



The Australian Government initiated an independent review of the National Legal Assistance Partnership (NLAP) and more broadly, the Commonwealth's funding of legal assistance.

Approximately 50% of funding for our work comes from the Commonwealth.

Recognising the Review will inform our ongoing Commonwealth funding, we put considerable effort into our engagement with the Review. This included our Executive team meeting with Dr Mundy in September 2023 and the development and reviewer submission of TLA's response to the issues paper on October 2023. We made 39 recommendations to the Review. The recommendations were as diverse as the services we deliver, identifying need for:

- Indexation of funding that keeps pace with CPI.
- Sufficient funding to increase the hourly rate paid to private lawyers doing legal aid work.
- Ongoing core funding enabling us to offer competitive and secure employment.
- A funding model that accurately reflects the level of disadvantage and vulnerability experienced by Tasmanians and would allow us to review the current eligibility thresholds.
- Funding for Aboriginal and Torres Strait Islander people meet the increasing numbers of Aboriginal and Torres Strait Islander people in Tasmania.
- Appropriate levels of funding in family law, including for Independent Children's Lawyers and family law property.
- Additional resourcing needed for rural and regional Tasmania including service provision in the regions and for initiatives to attract staff to the regions.
- Funding previously allocated to meet additional need (stemming from law reform) to be ongoing.
- Proven effective and quality services to be allocated secure ongoing funding, including the Family Advocacy and Support Service, Small Pool Property Mediation, Senior Assist, Civil Law services and Disability Service (Your Story) and Just Healthy Families.

- Funding for integrated services (social supports) across all programs.
- More funding for outreach services that meet the level of need.
- Sufficient funding to be able to invest in capital and operating expenses including IT systems and premises.

The Final Report was released in May 2024 and the Commonwealth, states and territories are now considering its recommendations in negotiations for the next partnership agreement from 1 July 2025.

We welcomed the recommendations in the Report including the recommendations to provide urgent financial relief for Tasmania Legal Aid as well as receiving recognition of more than 10 years of under-resourcing to the sector. Of significant importance for Legal Aid Commissions was the recommendation for \$459 million in funding for legal assistance services in civil and family law in 2025-26, and funding for grants of legal aid to be set at court scales and reflected in baseline funding for Legal Aid Commissions.

The report delivered 39 recommendations that fit into 4 general themes picking up recommendations made by us including:

- Increased investment: including a recalculation of baseline funding, greater inclusion, increased indexation and revision of grants of aid.
- Sustainable sector reform: including a workforce strategy, HECS-HELP forgiveness scheme for rural, regional and remote community sector lawyers, and infrastructure investments.
- Better justice outcomes for Aboriginal and Torres Strait Islander peoples: including Closing the Gap priority reforms, better support of Aboriginal Controlled Organisations, improved service coordination and increased coverage.
- Streamlined funding arrangements: including addressing fragmentation, simplifying reporting structures and developing adequate outcome frameworks.

Legal Education and Awareness

Jill has severe back pain and multiple disabilities. She struggled with daily activities and relied on her elderly husband for care. Despite acknowledging her permanent disabilities, the National Disability Insurance Agency (NDIA) initially denied Jill's National Disability Insurance Scheme (NDIS) application, claiming she had sufficient functional capacity. Our partners, Advocacy Tasmania, referred Jill to Tasmania Legal Aid for advice and representation.*

We represented Jill at the Administrative Appeals Tribunal to challenge the decision to exclude her from the scheme. We gathered detailed evidence, including medical reports, and contested the NDIA's assessment at a hearing. The case was resolved on the second day of the hearing when the NDIA agreed that Jill met the criteria for access to supports.

Thanks to Tasmania Legal Aid's support, Jill now has access to crucial personal care and mobility aids that she needs to improve her quality of life.

This case highlights the vital role that our service plays to advocate for people with disabilities to navigate complex systems and secure essential resources and support.

**Not the client's real name.*

Case Study

In addition to the 20,000+ monthly visitors to our website accessing a range of legal information, we delivered 198 face-to-face community legal education sessions to over 8,600 Tasmanians.

Throughout 2023-24 we participated in several public awareness campaigns including:

- Elder Abuse Awareness in June – we joined COTA (Council on the Ageing) Tasmania for the annual Walk Against Elder Abuse. Walks were held in Burnie, Launceston and Hobart to raise awareness around combating elder abuse.
- Mental Health Week in May – we attended several colleges to promote our services and speak with young people to promote mental health and wellbeing and also increase understanding and reduce stigma about mental illness, and how it impacts on the lives of people in our community.
- Youth Week in April – TLA staff attended the launch of Youth Week Tasmania 2024 hosted by YNOT – Youth Network of Tasmania. Children and young people are a focus of TLA's Strategic Plan 2023-27.
- Pacifica Congress (21 Aug to 2 Sept). This is an annual event for family law professionals from the Pacific region and aims to stimulate and challenge focus on better meeting the needs of the children and families in the family court process.



L-R: Leanne McLean, Commissioner for Children and Young People; An Le (young person); Tania Hunt, CEO YNOT; Liam McLaren (young person); Stuart Davey, CLEI Manager; Rebecca Lancaster, AD – Criminal Practice at the launch of Youth Week.

Response to Emerging Issues

We have actively responded to several emerging issues, demonstrating our commitment to improving access to justice and supporting vulnerable populations.

Response to the Commission of Inquiry

In response to the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings, we have taken steps to address the recommendations.

Firstly, we have implemented trauma-informed practices across our services to better support survivors of abuse. In April all staff came together at an all staff training day on Trauma Informed Practice. The training guided staff on an exploration of defining and understanding trauma through both a psychological and neurological lens, as well as understanding the impact of trauma on nervous systems and brains through different stages of development. Staff engaged in several group activities and reflections including understanding trauma and attachment styles, how trauma impacts our regulatory functions and systems and how staff can help to regulate themselves and clients. The training provided practical steps in helping to identify trauma, as well as providing practical guidelines in engaging with clients in ways that encourage de-escalation and safety, while helping clients to share their stories, access services and not be further traumatised by interactions with the justice system.

Secondly, we established a Child Safe Organisation Steering Committee. This Committee includes representation across our staff and meet regularly to implement our response to the Commission of Inquiry. Initial work from this includes introducing improved mechanisms for children to report concerns and through collaborating with the Department of Justice, streamlining processes and improving the reporting and response mechanisms for child safety concerns.

Response to the Disability Royal Commission

We recognise the importance of creating a safe and inclusive environment for people with disabilities. During 2023-24 we operated the Your Story Legal Service, a dedicated legal service for individuals with disability and their carers, ensuring they have access to tailored legal support. We also worked closely with disability advocacy groups to co-design services that meet the specific needs of this community. We have participated in public consultations to gather feedback and ensure that the voices of people with disabilities are central to our response.

Inquiry into Tasmanian Adult Imprisonment and Youth Detention Matters

Following our submission to the Legislative Council Sessional Committee Government Administration 'B' Inquiry into Tasmanian Adult Imprisonment and Youth Detention Matters, we gave evidence in July 2023 to support our submission. We touched on our role and reach in the justice system and spoke to the points below:

Detention has a criminogenic effect and leads to further imprisonment. There is real scope to change this trajectory for young people, by diverting them away from the prison system and custodial responses.

- Many of our clients are remanded in custody because of a lack of access to housing and social support with the imprisonment of this unsentenced cohort again, having a criminogenic effect.
- The introduction of child specific bail laws and principles and a bail support program would help divert many children and young people away from the prison system.
- We want to see as many sentencing tools as possible. The greater the sentencing options, the more a sentence can be tailored to the unique circumstances. This will keep some out of prison and better promote rehabilitative sentencing options.

Organisational Achievements and Milestones

This year we celebrated 50 years of legal aid in Tasmania. In May 1974, the Australian Legal Aid Office opened its first Tasmanian office in Burnie. This was soon followed by offices in Launceston and Hobart. Those first providers of legal aid set out with a vision to assist people in understanding their legal rights and providing equality before the law, regardless of the ability to pay. That early vision continues to resonate some 50 years later.

A stalwart of legal aid located a Women's Weekly magazine from 1974, celebrating the Burnie legal aid office, which the magazine said operated the first 'dial a lawyer' system in the world; as well the novel concept of a mobile lawyer doing outreach to Queenstown.

In 2024, we still do outreach, and we still have mobile lawyers, but right across the state including to King and Flinders Islands. We are out and about in the community, in schools, at AGFEST, in health centres and community centres.

We still represent people in court for criminal and family law matters, and partner with private lawyers to provide access to justice throughout the community; and we still provide essential duty lawyer services.

However, over those 50 years, we have grown and changed significantly and provide extensive services to meet the diverse needs of our community including:

- Extensive family violence response services.
- Mental health and senior assist services.
- Veteran's affairs, disability legal support.
- Dispute resolution and
- Civil law.

And while we still offer dial a lawyer, our free phone advice service Legal Help – now fields over 18,000 calls a year, as well as doing in person and video clinic sessions, and webchat.

The delivery of our services and engagement with clients has also changed significantly. With the assistance of social workers, health care providers, shelters and housing services, we deliver trauma informed and responsive programs that acknowledge the trauma suffered by so many of our client base.

We have seen firsthand that an integrated approach yields better outcomes for clients. We know that providing integrated services, makes it more likely

that the underlying cause of the legal problem will be addressed.

We also think differently about how we deliver services and now work with clients to co-design the services they will receive.

Back in '74, a "shop front" lawyer – that you dropped in to see, and a mobile lawyer who came to see you – were both highly innovative and revolutionised the way clients accessed lawyers. Our lawyers still see clients – who drop in at legal aid offices, and also see clients by video, by phone, by webchat and out in the community.

We have lawyers seeing older people in their homes, lawyers seeing clients in hospital, in health centres, mental health facilities, Aboriginal centres and community centres. We also have lawyers in schools who provide legal education on topics such as sexting and vaping.

Our duty lawyers are at country courts across the State, including to the East Coast at St. Helens, and as far west as Queenstown. The cases they deal with and the people they help, are as varied as the geography they cover.

The other big change is our workforce. Today our workforce is culturally and gender diverse, and much more reflective of the community we serve. In 1974, all lawyers in the magazine were referred to as 'he'. TLA now has a workforce made up of 82% women and 83% women in our senior executive team.

So, while the modern TLA is different in many ways, we continue to strive to assist people in understanding their legal rights and provide equality before the law, regardless of the ability to pay – which means that the heart of legal aid established 50 years ago is very much the same.



Above L-R: The Honourable Justice Stephen Estcourt AM; Kristen Wylie, Director TLA; Manoj Fernando, 2024 recipient of Early Career Lawyer Award; Hon Guy Barnett MP, Attorney-General and Chief Justice The Honourable Alan Blow AO, at the Supreme Court Bicentenary, 50 years of Tasmania Legal Aid and Law Week event at Parliament House.

John was an unrepresented defendant who appeared in the Burnie Supreme Court and the Judge requested the services of the Legal Aid duty lawyer on John's behalf. Pleas of not guilty had previously been entered and the matter was ready to proceed to a trial. John had not obtained legal representation, despite being urged to by the Judge.*

The duty lawyer service was requested that morning, and they were able to obtain instructions from John, who was in custody, and negotiations with prosecution took place for the first time in relation to the matter on the morning of the trial. Negotiations resulted in changes to the particulars and a plea of guilty, which prevented the trial from going ahead.

This change of plea meant that the trial was subsequently vacated which saved considerable time, not only for the Judge and the Court, but also the time of jurors and a number of witnesses – some of whom would have been particularly impacted by the process. The entire jury panel was able to be sent away in a timely fashion. It also meant that John himself was saved the confusion and stress of attempting to run a trial himself. John received some discount on his sentence due to his plea of guilty which came about after (and only as a result of) obtaining legal advice through the duty lawyer.

Issues surrounding access to justice are enlivened where a defendant appears unrepresented, particularly matters of this

nature and seriousness. These concerns were alleviated to an extent, in that not only was this defendant given advice but also representation in court by the duty lawyer, who also presented a plea in mitigation on his behalf, despite the Judge in the matter making it very clear that this was not required from the duty lawyer – TLA were asked to assist on a 'legal advice' basis only but continued to assist by providing a full plea in mitigation.

The matters put in mitigation were lengthy and complex. Due to John's unique and high needs, it would have been extremely difficult for him to express or communicate his personal circumstances to the Judge. Further, without having a representative advocating on his behalf, some mitigating factors would not have been put to the court at all.

This example illustrates the positive and direct impact that the duty lawyer service provided by TLA has on the lives of clients and effective operation of the legal justice system.

**Not the client's real name.*



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 2024, 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 2024 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, 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.

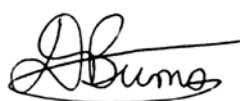
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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 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.



Derek Burns
Director - Financial Audit Services
Delegate of the Auditor-General
Tasmanian Audit Office

16 October 2024
Hobart



Annual Financial Statements

Tasmania Legal Aid
ABN 70 223 103 968
For the year ended 30 June 2024

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Statement of Certification

Tasmania Legal Aid

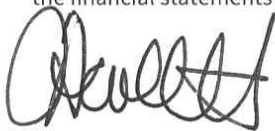
For the year ended 30 June 2024

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 - Simplified Disclosures of the Australian Accounting Standards Board (AASB)
- *Treasurer's instructions issued under the provisions of the Legal Aid Commission Act 1990*
- *Audit Act 2008*
- *Australian Charities and Not-for-profits Commission Act 2012*

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 2024, 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.



JULES SCARLETT

Chair



KRISTEN WYLIE

Director

Dated: 14/10/24

Statement of Comprehensive Income

Tasmania Legal Aid

For the year ended 30 June 2024

	NOTES	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Revenues			
Commonwealth Grants and Contributions	4	12,904,791	11,854,499
State Government Grants and Contributions	5	11,477,130	11,126,107
Interest Revenue	6	496,847	366,438
Other Revenue	7	1,423,848	1,193,231
Total Revenues		26,302,616	24,540,275
Expenses			
Legal Services Expense	9	9,866,347	8,874,314
Employee Benefits Expense	10	12,365,952	11,224,366
Supplies and Services	14	629,970	589,641
Accommodation Expenses	15	448,496	419,093
Information Technology	16	596,593	406,866
Finance Costs	17	76,690	63,631
Other Expenses	18	681,436	1,176,320
Depreciation and Amortisation Expenses	20	864,644	599,897
Debts Written Off	21	13,464	6,034
Total Expenses		25,543,593	23,360,162
Net Surplus for the Year		759,023	1,180,113
Total Comprehensive Result		759,023	1,180,113

The accompanying notes form part of these financial statements.

Statement of Financial Position

Tasmania Legal Aid

As at 30 June 2024

	NOTES	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Assets			
Current Assets			
Cash and Cash Equivalents	39	7,622,612	4,956,740
Receivables	22	817,562	900,082
Investments	23	3,350,000	5,861,000
Other Assets	28	269,036	233,233
Total Current Assets		12,059,210	11,951,055
Non-Current Assets			
Property, plant and equipment			
Land	24	344,534	344,534
Buildings	24	48,948	57,357
Leasehold Improvements	24	27,680	13,608
Office Equipment	24	2,517	10,279
Furniture and Fittings	24	1,008	2,094
Work in Progress	24	159,475	-
Total Property, plant and equipment		584,162	427,871
Right-of-Use Assets	25	4,600,625	1,725,781
Intangible Assets	26	10,111	13,693
Total Non-Current Assets		5,194,898	2,167,345
Total Assets		17,254,108	14,118,400
Liabilities			
Current Liabilities			
Payables	29	387,563	595,822
Contract Liabilities	30	792,962	1,727,239
Lease Liabilities	31	672,850	371,563
Employee Benefit Liabilities	32	1,501,349	1,294,642
Other Liabilities	34	215,023	23,762
Total Current Liabilities		3,569,746	4,013,028
Non-Current Liabilities			
Lease Liabilities	31	4,339,140	1,560,100
Employee Benefit Liabilities	32	229,289	188,461
Other Liabilities	34	11,807	11,708
Total Non-Current Liabilities		4,580,236	1,760,270
Total Liabilities		8,149,983	5,773,298
Net Assets		9,104,126	8,345,102

The accompanying notes from part of these financial statements.

	NOTES	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Equity			
Equity			
Capital Contribution	38	325,000	325,000
Asset Revaluation Reserve	37	149,534	313,528
Civil Disbursement Fund Reserve		1,068,269	1,094,060
Accumulated Surplus		7,561,322	6,612,515
Total Equity		9,104,126	8,345,102

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Tasmania Legal Aid For the year ended 30 June 2024

	NOTES	30-JUNE-2024 (\$)	30-JUNE-2023 (\$)
Statement of Cash Flows			
Cash flows from Operating Activities			
Operating Receipts			
Commonwealth Grants and Contributions		12,228,085	11,254,338
State Government Grants		11,379,045	11,038,611
Contributions and Recovered Costs from Clients		165,630	115,458
Interest Income		519,158	336,736
Net GST Received		154,180	-
Other		1,063,476	871,741
Total Operating Receipts		25,509,574	23,616,884
Operating Payments			
Payments for Legal Services		(9,866,347)	(8,874,314)
Employee Benefits Expense		(12,117,913)	(11,254,477)
Administrative Expense		(2,558,572)	(2,386,656)
Net GST Paid		-	(105,685)
Total Operating Payments		(24,542,832)	(22,621,132)
Total Cash flows from Operating Activities	40	966,742	995,752
Cash flows from Investing Activities			
Receipts from Investments		4,861,000	2,847,000
Payments for Investments		(2,350,000)	(3,955,000)
Purchase of Plant and Equipment		(268,084)	(151,677)
Total Cash flows from Investing Activities		2,242,916	(1,259,677)
Cash flows from Financing Activities			
Principal Lease Repayments	42	(543,786)	(324,322)
Total Cash flows from Financing Activities		(543,786)	(324,322)
Net increase / (decrease) in cash and cash equivalents		2,665,872	(588,247)
Cash and cash equivalents at beginning of the period		4,956,740	5,544,987
Cash and cash equivalents at end of the period	39	7,622,612	4,956,740

The accompanying notes from part of these financial statements.

Statement of Changes in Equity

Tasmania Legal Aid

For the year ended 30 June 2024

	CONTRIBUTED EQUITY	ASSET REVALUATION RESERVE	CIVIL LAW DISBURSEMENT FUND LOAN SCHEME RESERVE	ACCUMULATED SURPLUS	TOTAL EQUITY
Change in Equity (\$)					
2024 Financial Year					
Balance as at 1 July 2023	325,000	313,528	1,094,060	6,612,515	8,345,102
Total Comprehensive Result	-	-	-	759,023	759,023
Transfers to/(from) Reserves	-	(163,993)	(25,791)	189,784	-
Balance as at 30 June 2024	325,000	149,534	1,068,269	7,561,322	9,104,126
2023 Financial Year					
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/(from) Reserves	-	-	(31,441)	31,441	-
Balance as at 30 June 2023	325,000	313,528	1,094,060	6,612,515	8,345,102

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

Tasmania Legal Aid

For the year ended 30 June 2024

1. Underlying Net Result

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the Net result from continuing operations. However, the corresponding expenditure is not included in the calculation of the Net result from continuing operations. Accordingly, the Net result from continuing operations will portray a position that is better than the true underlying financial result.

For this reason, the Net result from continuing operations is adjusted to remove the effects of funding for capital projects.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Underlying Net Result		
Net result from continuing operations	759,023	1,180,113
Less impact of:		
Non-operational capital funding		
National Legal Aid (NLA) Project Contribution Revenue	(370,000)	-
Total non-operational capital funding	(370,000)	-
Underlying net result from continuing operations	389,023	1,180,113

2. Underlying Impact of Unpaid Grants of Aid on the 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 Notes 4 and 5 are 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 35.

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.

Underlying Accumulated Surplus	30-June-24 (\$)	30-June-23 (\$)
Accumulated Surplus	7,561,322	6,612,515
Granted but unpaid at 30 June	(1,780,303)	(1,346,052)
Accumulated Surplus Including Granted but Unpaid Aid	5,781,019	5,266,463
Underlying Net Surplus for the Year		
Net Surplus for the Year	759,023	1,180,113
Movement in Granted but Unpaid Aid	(434,251)	189,500
Net Surplus Including Movement of Granted but Unpaid Aid	324,772	1,369,613

3. 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 4, 5, 6 and 7. 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.

Commonwealth and State 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 30.

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.

Interest Revenue

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

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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
4. Commonwealth Grants and Contributions		
Grants with sufficiently specific performance obligations		
Property Mediation Funding	699,409	423,935
Family Violence Cross-Examination Funding	619,112	239,493
National Disability Insurance Scheme Funding	584,875	260,330
Senior Assist Funding	496,475	480,129
Defence and Veterans Legal Service Funding	284,150	108,184
Your Story Disability Legal Support Funding	142,233	126,199
Mental Health Funding	-	343,418
Total grants with sufficiently specific performance obligations	2,826,254	1,981,688
Grants without sufficiently specific performance obligations		
Commonwealth Base Grant	6,890,000	6,747,000
Family Advocacy Support Service Funding	1,475,000	1,443,000
FCFCOA Cost Consequences Funding	723,000	700,000
Mental Health Funding	355,861	355,861
Vulnerable Women Funding	331,677	327,950
FCFCOA Lighthouse Project Pilot	254,000	251,000
Child Sexual Abuse Prosecutions Funding	49,000	48,000
Total grants without sufficiently specific performance obligations	10,078,538	9,872,811
Total Commonwealth Grants and Contributions	12,904,791	11,854,499

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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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 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 no specific performance obligations attached to the terms of the agreement.

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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
5. State Government Grants and Contributions		
Grants with sufficiently specific performance obligations		
Duty Lawyer and Mental Health Funding	591,668	668,966
Legal Assistance Sector Support Funding	29,687	-
Total Grants with sufficiently specific performance obligations	621,355	668,966
Grants without sufficiently specific performance obligations		
State Government Base Grant	8,937,000	8,780,000
Safe at Home Program	840,944	831,761
Serious Cases Funding	750,000	750,000
Commission of Inquiry - Child Sexual Abuse Funding	230,000	-
State One Off Funding	97,831	95,380
Total Grants without sufficiently specific performance obligations	10,855,775	10,457,141
Total State Government Grants and Contributions	11,477,130	11,126,107

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

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.

Legal Assistance Sector Support Funding

This funding is to support the creation of informative legal videos & participation in trauma informed practice training. The receipt of this funding is recognised on fulfilment of specific obligations.

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.

“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.

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.

Commission of Inquiry - Child Sexual Abuse Funding

This funding relates to the provision of services in relation to the commission of inquiry. 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
6. Interest Revenue		
Bank Interest Earned	496,847	366,438
Total Interest Revenue	496,847	366,438

Bank Interest Earned

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

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
7. Other Revenue		
Miscellaneous Income		
National Legal Aid (NLA) Cost Recoveries	752,562	862,030
National Legal Aid (NLA) Project Contribution Revenue	370,000	-
National Legal Aid (NLA) Administration Fee	73,175	71,530
Total Miscellaneous Income	1,195,737	933,560
Client Contributions	160,928	189,455
CDF Administration Fee Income	38,150	38,150
Civil Disbursement Fund Loans Contributions	24,614	15,575
Court Enforced Cost Recoveries	2,311	16,491
Refunds Received	1,224	-
Insurance Recovery	884	-
Total Other Revenue	1,423,848	1,193,231

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 and the contributions from other National Legal Aid organisations to upcoming National Legal Aid projects.

Client Contributions

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.

CDF Administration Fee Income

Recovery for the associated costs of maintaining the CDF program.

Civil Law Disbursement Fund Loans Contributions

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

Court Enforced Cost Recoveries

Monies received as ordered by the courts to be paid.

Insurance Recovery

The recovery relates to the cost of replacing front windows at the Hobart office.

8. Net Gains/(Losses)**Net Gain/(Loss) On Non-Financial Assets**

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

There were no gains or losses from the sale of non-financial assets to report in the 2023 or 2024 financial years.

9. Legal Services Expense

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 22.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Legal Services Expense		
Grants of Legal Aid	8,958,818	8,064,523
Social Worker Services	676,740	666,118
Weekend Duty Lawyer Service	208,849	95,338
Project Contribution	14,513	48,335
Weekday Duty Lawyer Service	7,428	-
Total Legal Services Expense	9,866,347	8,874,314

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.

Weekday Duty Lawyer Services

TLA engaged private practice duty lawyers temporarily in the 2024 financial year whilst vacant positions were filled.

10. 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 2024 TLA employed 89.59 (2023: 93.38) 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Employee Benefits Expense		
Salaries, Superannuation and Related Costs	10,851,574	10,010,144
Contracted Staff and Agency Staff Engagements	1,190,106	1,219,385
Annual Leave and Long Service Leave Entitlements and On-Costs	222,100	(95,349)
Professional Development	102,173	90,186
Total Employee Benefits Expense	12,365,952	11,224,366

Salaries, Superannuation and Related Costs

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

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 14.45 per cent of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11 per cent of salary in the 2024 financial year (was 10.50 per cent of salary in the 2023 financial year and is increasing to 11.50 per cent of salary in the 2025 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.

Contracted Staff and Agency Staff Engagements

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

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.

Professional Development

Includes costs of courses and seminar fees.

11. 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-24						
		Short-Term Benefits (\$)		Long-Term Benefits (\$)		Total Benefits (\$)
Band	Number of Employees	Salary	Allowances	Super	Leave Benefit	Total
\$160,001 - \$180,000	1	157,370	480	17,344	(2,187)	173,006
\$300,001 - \$320,000	1	276,367	3,369	30,800	4,371	314,908
Remuneration Total	2	433,737	3,849	48,144	2,184	487,914

30-June-23						
		Short-Term Benefits (\$)		Long-Term Benefits (\$)		Total Benefits (\$)
Band	Number of Employees	Salary	Allowances	Super	Leave Benefit	Total
\$40,001 - \$60,000	1	82,508	5,439	9,234	(37,753)	59,428
\$160,001 - \$180,000	1	151,255	480	15,927	(405)	167,257
\$180,001 - \$200,000	1	156,794	4,521	17,241	5,214	183,770
Remuneration Total	3	390,557	10,440	42,402	(32,944)	410,455

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.

12. Remuneration of Commissioners

30-June-24					
		Short-Term Benefits (\$)		Long-Term Benefits (\$)	Total Benefits (\$)
Band	Commissioners	Salary	Other Benefits	Superannuation	Total
\$0 - \$10,000	1	8,439	-	928	9,367
\$10,001 - \$20,000	2	19,907	-	2,190	22,097
\$20,001 - \$30,000	1	21,098	-	2,321	23,419
Remuneration Total	4	49,444	-	5,439	54,883

30-June-23					
		Short-Term Benefits (\$)		Long-Term Benefits (\$)	Total Benefits (\$)
Band	Commissioners	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
Remuneration Total	4	51,843	-	5,444	57,286

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 2023 or 2024 financial years.

13. 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 - Ceased June 2024	Simmons Wolfhagen	Managing Director
Naomi Walsh - Ceased May 2024	University of Tasmania	Academic Lead Employability
Gavin Wailes	Department of Justice	Director of Finance
Matthew Verney - Ceased May 2024	Matthew Verney - Sole Trader	Barrister / Sole Trader
Jules Scarlett - Commenced June 2024	Surf Living Saving Australia	Independent Director
James Hipwood - Commenced June 2024	Petuna Aquaculture	General Manager - Finance
Philippa Morgan - Commenced June 2024	Liverpool Chambers	Barrister

Key Management Personnel	Position
Kristen Wylie	Director, TLA
Andrea Ramondino	Associate Director - Business Services, TLA

There are no significant related party transactions requiring disclosure.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
14. Supplies and Services		
Communication	271,982	284,358
Travel Costs	217,771	155,651
Consumables and Safety	111,084	114,683
Office Machines and Equipment	29,133	34,950
Total Supplies and Services	629,970	589,641

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
15. Accommodation Expenses		
Cleaning and Security	172,492	160,753
Property Rent	81,152	73,601
Rates and Taxes	76,717	57,585
Electricity	56,653	46,720
Property Maintenance	41,588	59,774
Insurance	14,027	12,886
Water Rates	5,867	7,775
Total Accommodation Expenses	448,496	419,093
	30-JUNE-24 (\$)	30-JUNE-23 (\$)
16. Information Technology		
IT Systems and Consulting	512,210	327,487
Library	84,383	79,378
Total Information Technology	596,593	406,866
	30-JUNE-24 (\$)	30-JUNE-23 (\$)
17. Finance Costs		
Lease Interest	76,690	63,631
Total Finance Costs	76,690	63,631
	30-JUNE-24 (\$)	30-JUNE-23 (\$)
18. Other Expenses		
Other Expenses		
Consultant Fees	261,941	430,170
Corporate Projects	92,700	407,626
NLA Cost Recoveries	30,545	24,129
TLA Services Fee Expense (NLA Only)	73,175	71,530
TLA Administration Charge (CDF Only)	38,150	38,150
Advertising	13,103	42,194
Client Engagement	1,399	2,883
Bank Charges	493	321
Total Other Expenses	511,506	1,017,003
Department of Justice Administration Costs	140,830	131,617
Audit Fee and Costs	29,100	27,700
Total Other Expenses	681,436	1,176,320

19. Remuneration of Auditors

	30-June-24 (\$)	30-June-23 (\$)
Audit Fees	29,100	27,700
	29,100	27,700

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

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
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20. Depreciation and Amortisation Expenses

Amortisation - Leases	749,269	408,383
Depreciation - Office Equipment	81,199	154,991
Depreciation - Leasehold Improvements	12,271	10,274
Depreciation - Software (Intangibles)	8,665	16,754
Depreciation - Buildings	8,409	8,409
Depreciation - Furniture & Fittings	4,831	1,085
Total Depreciation and Amortisation Expenses	864,644	599,897

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
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21. Debts Written Off

Civil Disbursements Fund - Write-Offs	13,464	6,034
Total Debts Written Off	13,464	6,034

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.

22. 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
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Receivables

Accounts Receivable	562,555	541,062
Loan - Civil Disbursement Fund	242,575	229,489
Contributions Receivable	14,432	17,835
Provision for Doubtful Debts	(2,000)	(2,000)
Goods and Services Tax (GST)	-	113,696
Total Receivables	817,562	900,082

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.

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 21.

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.

23. 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Investments		
Term Deposits	3,350,000	5,861,000
Total Investments	3,350,000	5,861,000

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.

24. 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. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. 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

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Property, Plant and Equipment		
Land		
Land at Fair Value	344,534	344,534
Total Land	344,534	344,534
Buildings		
Buildings at Fair Value	210,235	210,235
Accumulated Depreciation of Buildings	(161,288)	(152,878)
Total Buildings	48,948	57,357
Leasehold Improvements		
Leasehold Improvements at Cost	244,099	217,756
Accumulated Amortisation of Leasehold Improvements	(216,419)	(204,149)
Total Leasehold Improvements	27,680	13,608
Office Equipment		
Office Equipment at Cost	1,035,438	962,001
Accumulated Depreciation of Office Equipment	(1,032,921)	(951,722)
Total Office Equipment	2,517	10,279
Furniture and Fittings		
Furniture and Fittings at Cost	21,396	17,650
Accumulated Depreciation of Furniture and Fittings	(20,387)	(15,556)
Total Furniture and Fittings	1,008	2,094
Work in Progress		
Leasehold Improvements at Cost	159,475	-
Total Work in Progress	159,475	-
Total Property, Plant and Equipment	584,162	427,871

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 recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

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 valued in line with the prepared valuation. TLA's policy is to review the value of its freehold property every 4 years.

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

	Land Level 2 (\$)	Buildings Level 2 (\$)	Leasehold Improvements (\$)	Office Equipment (\$)	Furniture & Fittings (\$)	Work in Progress (\$)	Total (\$)
Carrying value at 1 July 2023	344,534	57,357	13,608	10,279	2,094	-	427,871
Additions	-	-	26,343	73,436	3,745	159,475	262,999
Depreciation	-	(8,409)	(12,271)	(81,198)	(4,831)	-	(106,709)
Carrying value at 30 June 2024	344,534	48,948	27,680	2,517	1,008	159,475	584,162

TLA has capitalised costs relating to the design and fitout of the new lease at 117 Cimitiere Street, Launceston. At 30 June 2024, 117 Cimitiere Street, Launceston was not ready for use. As a result, these costs have been recognised as Work in Progress at 30 June 2024.

	Land Level 2 (\$)	Buildings Level 2 (\$)	Leasehold Improvements (\$)	Office Equipment (\$)	Furniture & Fittings (\$)	Total (\$)
Carrying value at 1 July 2022	344,534	65,766	23,882	19,430	3,181	456,792
Additions	-	-	-	145,840	-	145,840
Depreciation	-	(8,409)	(10,274)	(154,991)	(1,087)	(174,761)
Carrying value at 30 June 2023	344,534	57,357	13,608	10,279	2,094	427,871

25. Right-of-Use Assets

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.

Details of leasing arrangements for right-of-use assets are detailed in Note 31.

	158 Liverpool Street, Hobart (\$)	64 Cameron Street, Launceston (\$)	117 Cimitiere Street, Launceston (\$)	Motor Vehicle (\$)	Total (\$)
Carrying value at 1 July 2023	1,593,803	131,978	-	-	1,725,781
Additions	-	-	3,488,300	38,480	3,526,780
Adjustment for Changes in Lease Conditions	40,460	56,873	-	-	97,333
Lease amortisation expenses included in Note 20	(285,864)	(103,852)	(348,830)	(10,723)	(749,269)
Carrying value at 30 June 2024	1,348,399	84,999	3,139,470	27,757	4,600,625

	158 Liverpool Street, Hobart (\$)	64 Cameron Street, Launceston (\$)	Total (\$)
Carrying value at 1 July 2022	1,758,273	18,053	1,776,326
Adjustment for Changes in Lease Conditions	144,520	213,318	357,838
Lease amortisation expenses included in Note 20	(308,990)	(99,393)	(408,383)
Carrying value at 30 June 2023	1,593,803	131,978	1,725,781

The Adjustment for Changes in Lease Conditions is provided to reflect the Consumer Price Index (CPI) uplift in the lease value and any other changes to the lease agreement that impact the value of the Right-of-Use asset.

26. 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Intangibles		
Software Assets	660,848	655,764
Accumulated Amortisation of Software	(650,737)	(642,072)
Total Intangibles	10,111	13,693

	Computer Software (\$)	Total (\$)
Carrying value at 1 July 2023	13,693	13,693
Additions	5,084	5,084
Amortisation	(8,666)	(8,666)
Carrying value at 30 June 2024	10,111	10,111

	Computer Software (\$)	Total (\$)
Carrying value at 1 July 2022	24,608	24,608
Additions	5,839	5,839
Amortisation	(16,754)	(16,754)
Carrying value at 30 June 2023	13,693	13,693

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.

27. 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.

There are no indications of impairment of property, plant and equipment and intangible assets at 30 June 2024.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
28. Other Assets		
Current		
Prepaid Expenses		
Prepaid Computer licence/maintenance fee	120,759	125,494
Prepaid Property Services	51,515	-
Prepaid Administrative Expenses	49,222	38,200
Prepaid Insurance	5,980	5,670
Total Prepaid Expenses	227,477	169,363
117 Cimitiere Street Deposit	27,500	27,500
Accrued Interest/Revenue	14,059	36,370
Total Current	269,036	233,233
Total Other Assets	269,036	233,233

29. 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.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Payables		
Legal and Trade Creditors	347,080	595,822
Goods and Services Tax (GST)	40,483	-
Total Payables	387,563	595,822

30. Contract Liabilities

Contract Liabilities	30-June-24 (\$)	30-June-23 (\$)
Opening Balance	1,727,239	2,324,638
Add: Grants Received	2,565,308	2,180,208
Less: Performance Obligations Satisfied	(3,447,608)	(2,650,654)
Less: Unspent Funds Returned	(51,977)	(126,953)
Total Contract Liabilities	792,962	1,727,239

31. Lease Liabilities

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.

TLA has entered into the following lease arrangements:

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 was taken up.
64 Cameron Street, Launceston	5 year lease, term ending 31 August 2022. The lease term is extended for a further two years & six months to 28 February 2025.
117 Cimitiere Street, Launceston	10 year lease, term ending 30 June 2033.
Motor Vehicle	3 year lease, term ending 31 August 2026.

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

	30-June-24 (\$)	30-June-23 (\$)
Current		
Lease Liabilities	672,850	371,563
Non-current		
Lease Liabilities	4,339,140	1,560,100
Total	5,011,990	1,931,663

Maturity analysis of undiscounted lease liabilities:

	30-June-24 (\$)	30-June-23 (\$)
One year or less	754,060	407,328
From one to two years	695,249	320,855
From two to three years	708,922	312,562
From three to four years	732,112	324,450
From four to five years	758,337	336,790
More than five years	1,708,451	349,599
Total	5,357,131	2,051,584

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

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

	30-June-24 (\$)	30-June-23 (\$)
Interest on lease liabilities included in Note 17	76,690	63,631
Lease amortisation expenses included in Note 20	749,269	408,383
Net expenses from leasing activities	825,959	472,014

32. Employee Benefit Liabilities

Accrued Employee Entitlements

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

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.

Sick Leave

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

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
Employee Benefit Liabilities		
Current		
Annual Leave	646,315	491,928
Long Service Leave	566,511	540,131
Accrued Salaries	288,523	262,583
Total Current	1,501,349	1,294,642
Non-Current		
Long Service Leave	229,289	188,461
Total Non-Current	229,289	188,461
Total Employee Benefit Liabilities	1,730,638	1,483,103

33. 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.

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.

TLA does not recognise a liability for the accruing superannuation benefits of TLA employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
34. Other Liabilities		
Current		
Revenue Received in Advance	190,855	-
Employee Benefit Liabilities – On-Costs	24,168	23,762
Total Current	215,023	23,762
Non-Current		
Employee Benefit Liabilities – On-Costs	11,807	11,708
Total Non-Current	11,807	11,708
Total Other Liabilities	226,830	35,471

35. Commitments for Expenditure

Legal Case Commitment

Grants of Legal Aid are recognised as an expenditure commitment on the approval of the granting of aid and are based on a provisional cost estimate. 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.

At 30 June 2024 TLA's case management system disclosed a commitment of \$1,780,303 (2023: \$1,346,052) 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 in Note 31.

36. 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.

37. Reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-financial assets.

Asset Revaluation Reserve	Land (\$)	Historical (\$)	Total (\$)
Balance as at 30 June 2023	149,534	163,993	313,528
Revaluation Increments / (Decrements)	-	-	-
Transfers to Accumulated Surplus	-	(163,993)	(163,993)
Balance as at 30 June 2024	149,534	-	149,534

Asset Revaluation Reserve	Land (\$)	Historical (\$)	Total (\$)
Balance as at 30 June 2022	149,534	163,993	313,528
Revaluation Increments / (Decrements)	-	-	-
Balance as at 30 June 2023	149,534	163,993	313,528

TLA has determined to identify only those increments in asset revaluations that relate to held assets. On this basis, the historical asset revaluation not related to existing land and buildings has been transferred to the Accumulated Surplus, in accordance with AAS allowances.

38. 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.

39. 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).

	30-June-24 (\$)	30-June-23 (\$)
Unrestricted Cash and Cash Equivalents		
Cash on Hand - Petty Cash	500	1,150
Bank Accounts	6,775,189	4,077,073
	6,775,689	4,078,233
Restricted Cash and Cash Equivalents		
Westpac Bank Account	844,797	876,480
TASCORP No.2	2,126	2,037
	846,923	878,517
Total Cash and Cash Equivalents	7,622,612	4,956,740
Held as		
Operating Cash	6,775,689	4,078,223
State Civil Law Disbursements Fund Loans Scheme	846,923	878,517
Total and Balance as per Statement of Cash Flows	7,622,612	4,956,740

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 \$1,068,269 (2023: \$1,094,060).

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 2024 are shown at Note 21.

	30-JUNE-24 (\$)	30-JUNE-23 (\$)
40. Reconciliation of Net Surplus for the year to Net Cash Flows Provided by/(Used In) Operating Activities		
Cash flows from operating activities		
Net Surplus for the year	759,023	1,180,113
Non-Cash Items		
Depreciation and Amortisation	864,644	599,897
Total Non-Cash Items	864,644	599,897
Change in assets and liabilities		
Decrease / (Increase) in Receivables	82,520	(395,941)
Decrease / (Increase) in Other Assets	(35,803)	(130,548)
Increase / (Decrease) in Payables	(208,259)	434,978
Increase / (Decrease) in Contract Liabilities	(934,278)	(597,399)
Increase / (Decrease) in Employee Benefits Liabilities	247,535	(90,337)
Increase / (Decrease) in Other Liabilities	191,360	(5,011)
Total Change in assets and liabilities	(656,925)	(784,258)
Total Cash flows from operating activities	966,742	995,752

41. Financing Facilities Available

	30-June-24 (\$)	30-June-23 (\$)
Credit Card Facility		
Facility Limit	110,000	110,000
Less Used / Committed	(13,393)	(24,604)
Facility Available	96,607	85,396
Overdraft Facility		
Facility Limit	550,000	550,000
Facility Available	550,000	550,000
Total Facilities Available	646,607	635,396

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 29.

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

42. Reconciliation of Liabilities Arising from Financing Activities

Lease Liabilities	
	(\$)
Balance as at 30 June 2023	1,931,663
Acquisitions / New Leases	3,526,780
Other Movements	97,333
Principal Repayments	(543,786)
Balance as at 30 June 2024	5,011,990

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

The *Other Movements* reflected in the reconciliation above correspond to the adjustment for changes in lease conditions referred to in Note 25. This adjustment is to reflect the CPI uplift in the lease value and any other changes to the lease agreement that impact the value of the Right-of-Use asset.

43. Financial Risk Management Objectives and Policies

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

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

Credit Risk Exposures and Responses

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.

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

2024	Gross Amount	Past Due and Impaired	Due < 30 Days	Past Due but not Impaired 31 - 60 Days	Past Due but not Impaired 61 - 90 Days	Past Due but not Impaired > 90 Days
Contributions Owing	14,432	2,000	2,580	3,331	775	7,746
Accounts Receivable	562,555	-	444,037	-	108,542	9,976
	576,987	2,000	446,617	3,331	109,317	17,722

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

Liquidity Risk Exposures and Responses

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.

The following tables detail the undiscounted cash flows payable by TLA by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2024	1 Year (\$)	2 Years (\$)	3 Years (\$)	4 Years (\$)	5+ Years (\$)	Undiscounted Total (\$)	Carrying Amount (\$)
Payables	347,080	-	-	-	-	347,080	347,080
Total	347,080	-	-	-	-	347,080	347,080

2023	1 Year (\$)	2 Years (\$)	3 Years (\$)	4 Years (\$)	5+ Years (\$)	Undiscounted Total (\$)	Carrying Amount (\$)
Payables	595,822	-	-	-	-	595,822	595,822
Total	595,822	-	-	-	-	595,822	595,822

Market Risk Exposures and Responses

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.

At the reporting date, the interest rates on Cash, Cash Equivalents and Investments was:

	30-June-24 (\$)	30-June-23 (\$)
At Call Cash Management Account No 1 - Operating Account	429 On Call - Interest Rate of 4.35%	411 On call - Interest Rate of 4.10%
At Call Cash Management Account No 2 - Civil Disbursements Fund	2,126 On Call - Interest Rate of 4.35%	2,037 On Call - Interest Rate of 4.10%
Westpac Operating Accounts	7,620,057 On Call - Interest Rate of 4.60%	4,954,292 On Call - Interest Rate of 4.10%
Westpac Term Deposits	2,350,000 Fixed - Interest Rate of 5.16% 1,000,000 Fixed - Interest Rate of 5.10%	3,650,000 Fixed - Interest Rate of 4.32% 2,211,000 Fixed - Interest Rate of 4.39%
	10,972,612	10,817,740

A 1 percentile upward movement in the interest rate will create a \$109,726 (2023: \$108,177) 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.

44. Categories of Financial Assets and Liabilities

	30-June-24 (\$)	30-June-23 (\$)
Financial Assets		
Amortised Cost	819,562	788,386
Total	819,562	788,386
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	347,080	595,822
Total	347,080	595,822

45. Comparison Between Carrying Amount and Net Fair Value of Financial Assets and Liabilities

	Carrying Amount 2024 (\$)	Net Fair Value 2024 (\$)	Carrying Amount 2023 (\$)	Net Fair Value 2023 (\$)
Financial Assets				
Cash and Cash Equivalents	7,622,612	7,622,612	4,956,740	4,956,740
Receivables	817,562	817,562	786,386	786,386
Investments	3,350,000	3,350,000	5,861,000	5,861,000
Total Financial Assets	11,790,174	11,790,174	11,604,126	11,604,126
Financial Liabilities (Recognised)				
Payables	347,080	347,080	595,822	595,822
Total Financial Liabilities (Recognised)	347,080	347,080	595,822	595,822

46. Net Fair Value of Financial Assets and Liabilities

2024	Net Fair Value Level 1(\$)	Net Fair Value Level 2 (\$)	Net Fair Value Level 3 (\$)	Net Fair Value Total (\$)
Financial Assets				
Cash and Cash Equivalents	7,622,612	-	-	7,622,612
Receivables	817,562	-	-	817,562
Investments	3,350,000	-	-	3,350,000
Total Financial Assets	11,790,174	-	-	11,790,174
Financial Liabilities (Recognised)				
Payables	347,080	-	-	347,080
Total Financial Liabilities (Recognised)	347,080	-	-	347,080

2023	Net Fair Value Level 1(\$)	Net Fair Value Level 2 (\$)	Net Fair Value Level 3 (\$)	Net Fair Value Total (\$)
Financial Assets				
Cash and Cash Equivalents	4,956,740	-	-	4,956,740
Receivables	786,386	-	-	786,386
Investments	5,861,000	-	-	5,861,000
Total Financial Assets	11,604,126	-	-	11,604,126
Financial Liabilities (Recognised)				
Payables	595,822	-	-	595,822
Total Financial Liabilities (Recognised)	595,822	-	-	595,822

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. TLA uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

47. Client Trust Funds

TLA did not hold client funds in a Trustee capacity pending final settlement of case files as at 30 June 2024 (2023 Nil).

48. Events Occurring after Balance Date

TLA is currently responsible for the operations of National Legal Aid. The Directors of all Legal Aid Commissions have decided that the operations of National Legal Aid be moved to Legal Aid ACT. The details of the transfer, including timing and any relevant equity transfer have not yet been determined.

TLA signed a contract for the fitout of a new TLA office at 1/117 Cimitiere Street, Launceston. The total contract value including GST is \$2,044,742.60, with the contract scheduled to be completed and paid in 2024-25.

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.

49. Statement of Material 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 and Tasmanian State Government funding.

The current 5-year Commonwealth NLAP Funding agreement ends on 30 June 2025 and the Commonwealth Government is currently undertaking a review of the funding beyond the current NLAP agreement. The outcome of the review is not yet known.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the *Audit Act 2008*, Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB), AASB 1060 - General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the *Australian Charities and Not-for-profits Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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 not-for-profit provisions 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 2024 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 2024.

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 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.

Key Estimates

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. These include:

- Useful lives of property, plant and equipment per Note 24
- Valuation of freehold land and buildings per Note 24
- Commitments for expenditure per Note 35

Key Judgements

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 per Note 3
- Lease term and Option to Extend under AASB 16 Leases per Note 31
- Employee benefits per Notes 10 and 32
- Commitments for expenditure per Note 35

Reporting Entity

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

Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is TLA's functional currency.

Comparative Figures

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

Rounding

All amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated. As a consequence, rounded figures may not add to totals.

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.

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.



Tasmania Legal Aid

Tasmania Legal Aid
Hobart | Launceston | Devonport | Burnie
1300 366 611
www.legalaid.tas.gov.au



SCAN ME