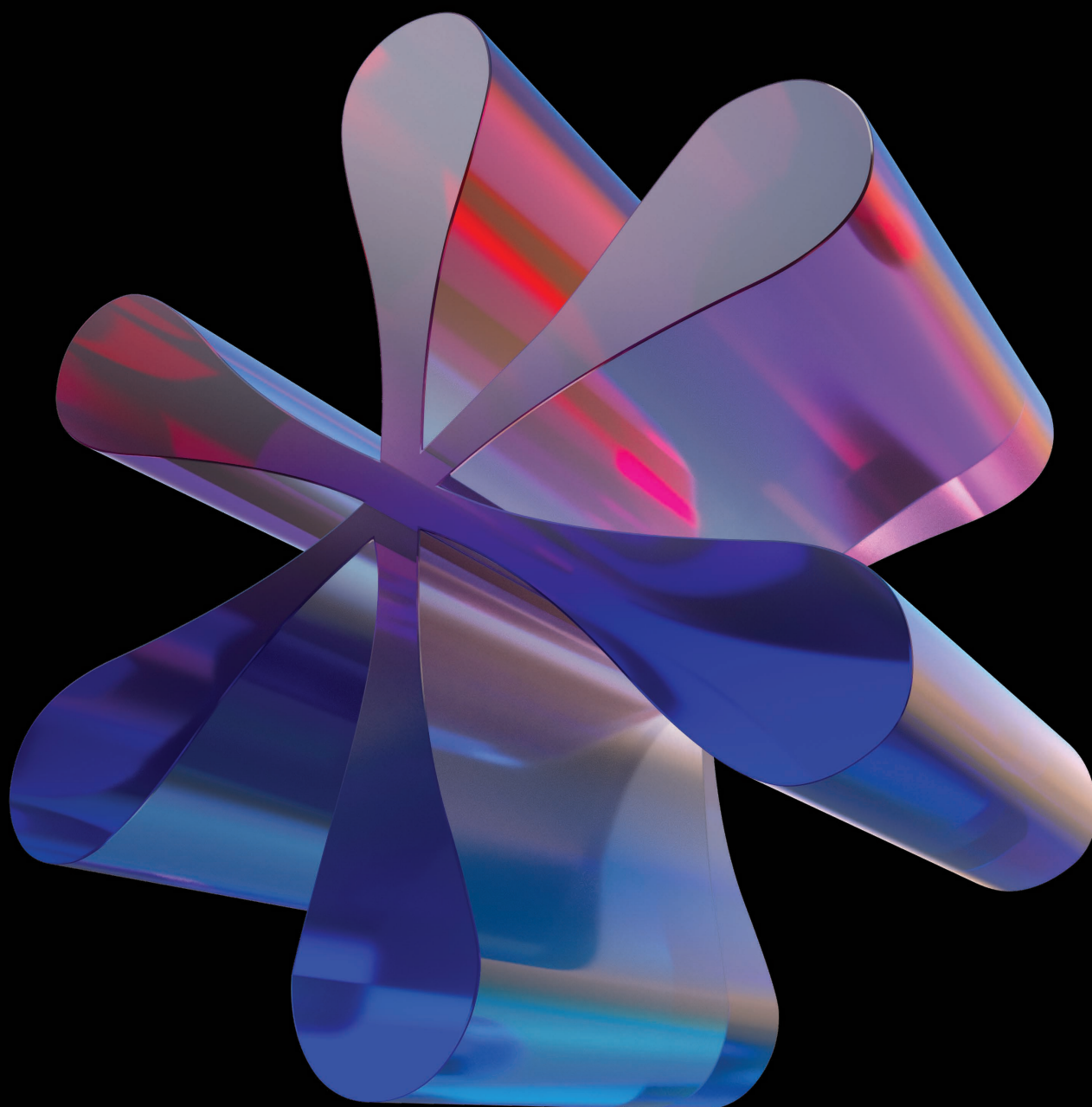


Annual
Report

2021/
2022

Inclusive
Independent
Innovative

VICTORIAN
**LAW
REFORM***
COMMISSION



Published by the Victorian Law Reform Commission

The Victorian Law Reform Commission was established under the *Victorian Law Reform Commission Act 2000* as a central agency for developing law reform in Victoria.

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Annual Report 2021–2022 / Victorian Law Reform Commission

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This office is located on the land of the Traditional Custodians, the people of the Kulin Nations.

We acknowledge their history, culture and Elders both past and present.

Design: Letterbox

A note on the VLRC identity

The new identity for the Victorian Law Reform Commission is based on its three guiding principles: inclusive, independent and innovative.

The asterisk form graphically represents the inwardly and outwardly directed actions of listening and articulating.

The asterisk punctuation mark has been used in text since the Middle Ages to indicate a correction or a further point of clarification, denoting the presence of additional information—the perfect visual metaphor for an agency of law reform.

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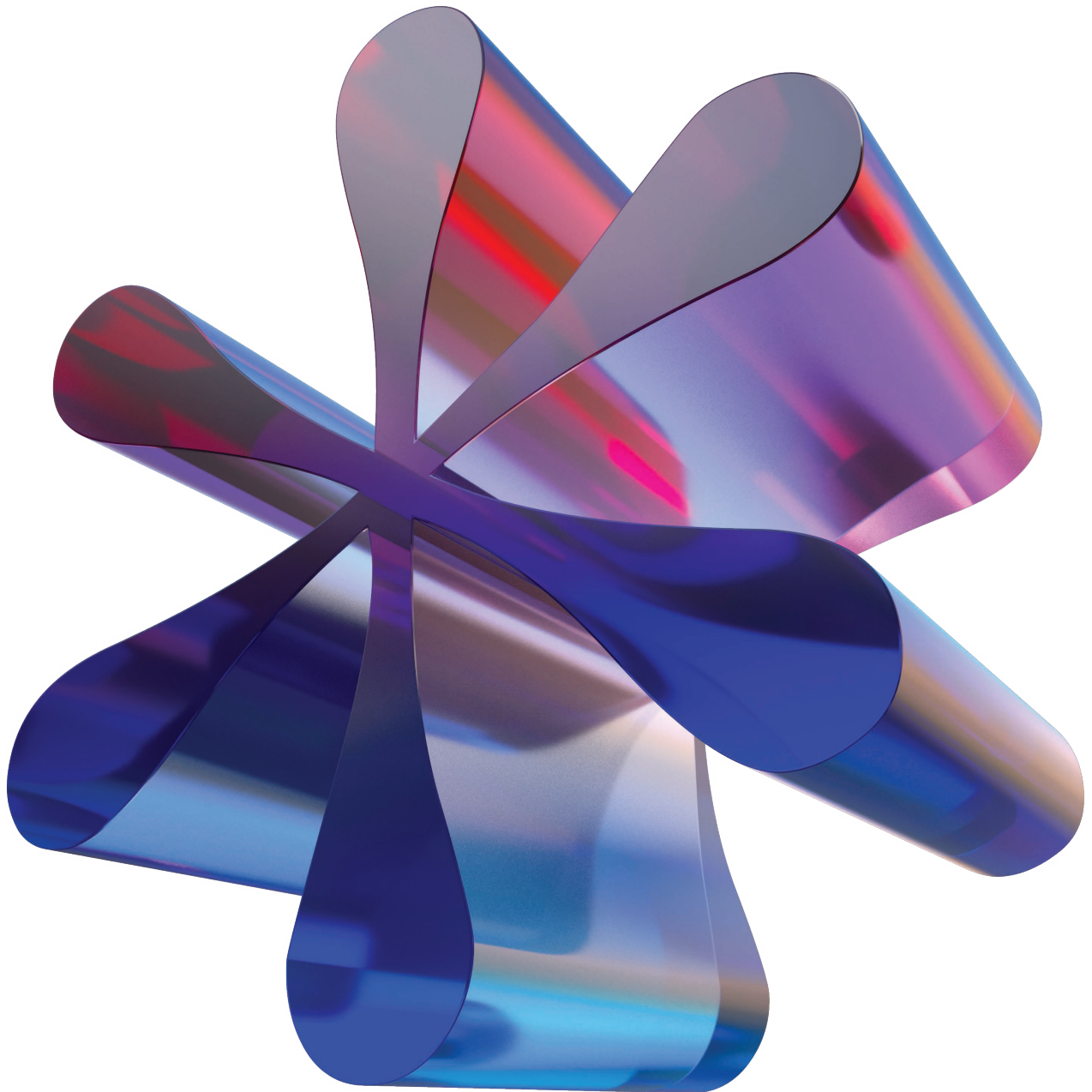
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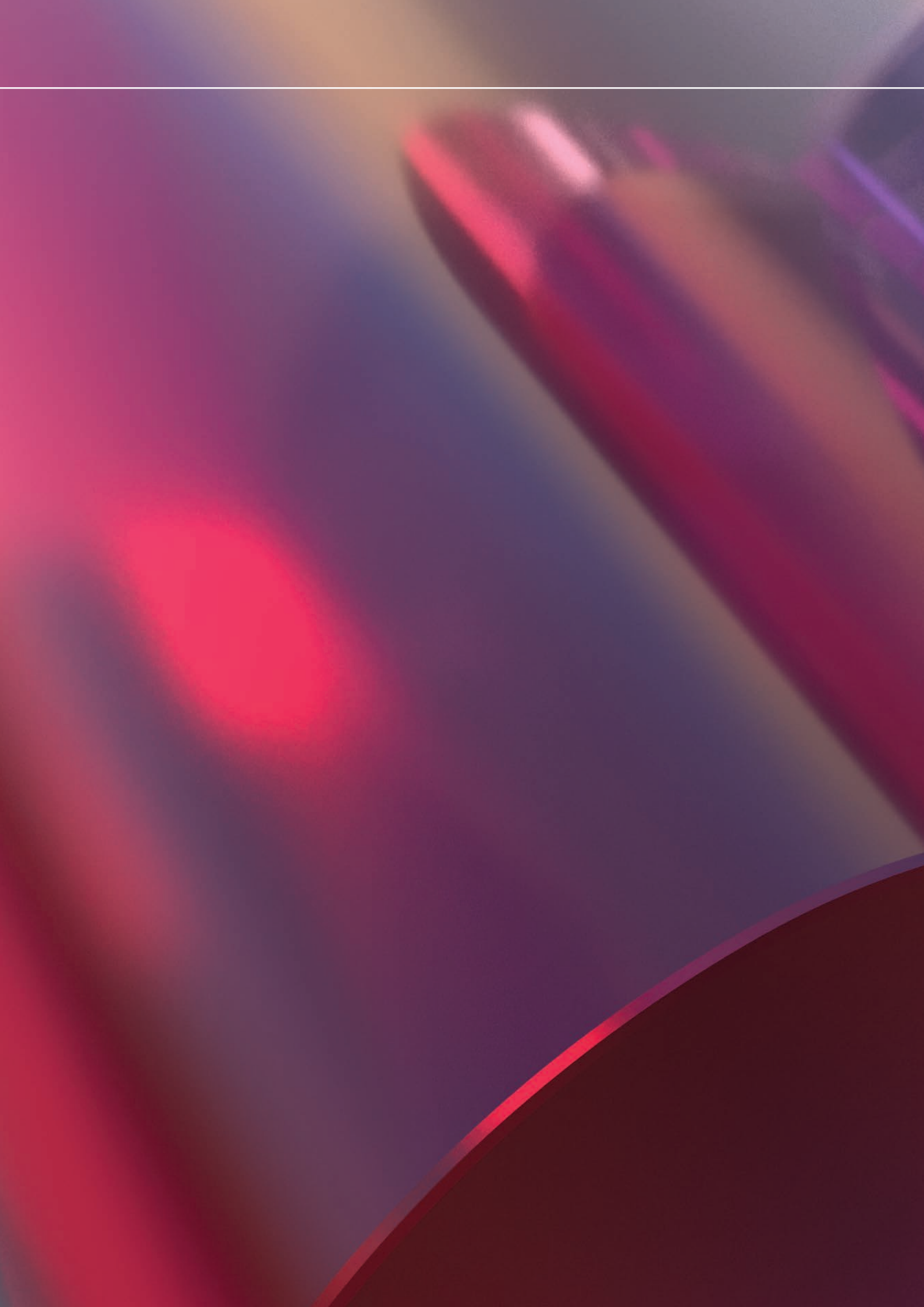
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I write at the close of a year that has posed extraordinary challenges.

The coronavirus (COVID-19) pandemic has cast a long shadow, requiring staff to continue working remotely for much of the year while juggling home-schooling and other responsibilities, as well as looking out for their health and that of their colleagues. Despite this the work of the Commission has rolled on and a number of projects have come to fruition.

Our major report *Improving the Justice System Response to Sexual Offences* was tabled in Parliament and launched in November. I attended the launch by Attorney-General Jaclyn Symes MP and Gabrielle Williams MP, then Minister for Prevention of Family Violence and Minister for Women. I welcomed the announcement by the Attorney-General that the Government intends to immediately implement our recommendations on affirmative consent and stealthing, as well as considering all our other recommendations. The report received substantial media coverage, reflecting the fact that law reform, especially in areas relating to sexual behaviour, is currently of great community concern. This major report was followed by a supplementary report on so-called 'grab and drag offences', in which we recommended filling a small but significant gap in the law relating to sexual assault.

Our inquiry into stalking also attracted significant interest. Our consultation paper and our interim report were both the subject of extensive media coverage, and we received more than 250 survey responses and more than 100 community submissions. We are profoundly grateful for the contributions of all those who participated in consultations or made submissions, especially those who shared their stories about painful and traumatic experiences. Our final report on stalking has now been delivered to the Attorney-General, and we expect it to be tabled in Parliament and published soon. It is our hope that this report, which is the result of the first Australian inquiry into stalking laws, will lead to real change in making society safer. Currently, one in five women over 15 have experienced stalking at some time in their life, a horrifying fact that must not be allowed to continue.

Both this report and the sexual offences reports were produced by a team guided by the outstanding leadership of Jacinth Pathmanathan. The Commission has been fortunate to benefit from her dedication, patience and expertise, as well as her personal application to the subject matter, along with the skills and hard work of her teams.

Meanwhile we have continued to work on our community law reform project, Inclusive Juries, led by Emma Cashen. This inquiry is considering how the law should be reformed to enable people who are Deaf, hard of hearing, blind or have low vision to serve on juries. It is surprising that a reform which is so plainly necessary has been delayed so long. Juries, which are meant to be representative of the community, have always excluded people with these disabilities, even though advances in technology make their exclusion impossible to justify today. Our report, to be delivered at the end of July, will include recommendations explaining how our juries can be made more inclusive and representative, while not impinging on the fairness of the trial.

With four reports completed this year, I have called frequently upon the experience, wisdom and insights of our Commissioners, and I thank them for their dedication to the work of law reform. They have busy lives outside the Commission, and they have risen to the challenges of this year with great dedication, in a spirit of collegiality and good humour. They have provided detailed feedback on drafts of hundreds of pages, often turning them around in a matter of a few days.

In particular I note the contribution of Alison O'Brien, who completed her second term as a Commissioner, and thank her for her work. She has been especially valued for her deep knowledge of administrative law and government practice, often matters of critical importance in the work of the Commission.

The Commission has continued to enjoy excellent relationships with the Office of the Attorney-General and the Department of Justice and Community Safety, and I thank them for their support. During the year we have held discussions with the Attorney-General about proposed future references, which would assist us in developing a multi-year program of future work. The response to our most recent reports has clearly demonstrated that the community is supportive of law reform, respects the work of the VLRC and wants to be engaged in the process. Advances in technology and communications, and changes to society, along with greater awareness of the importance of eliminating discrimination wherever it occurs, mean that there exist many more topics to which the Commission could apply its resources. We look forward to whatever challenges the future may bring.

It is clear that other law reform commissions and legislative bodies around Australia and the world are grappling with similar issues as do we in Victoria – the matter of affirmative consent being one. Communication between the various agencies, and collaboration where appropriate, are highly desirable and worth exploring. In some cases this could mean joint projects; at a minimum it presents opportunities to share knowledge.

I recently visited London and met with the Law Commission of the United Kingdom, which like us is a statutory independent body, and whose role is to keep the laws of England and Wales under review. I was interested to learn that the Law Commission's relationship with the executive government is arranged somewhat differently to our own. In the United Kingdom, departments of the government are able to refer inquiries to the Law Commission without going through the Attorney-General's office. The Law Commission has a schedule of work mapped out several years in advance, which in turn assists it with planning, recruitment and operational efficiencies.

It is able to employ more permanent staff. In contrast, the work of the VLRC is project-based, and not mapped out in advance. This means we recruit most

team members on short-term contracts and sometimes must say goodbye to people who could make an excellent contribution to future work.

Once again I pay tribute to the hard-working permanent team that keeps the Commission afloat, led by our CEO Merrin Mason PSM, whose wise and patient guidance has navigated us through this difficult year. The communications and information team of Nick Gadd and Gemma Walsh ensure that our reports maintain their excellent standards of language and presentation, our teams have access to the best research resources and our messages are communicated to the wider world. The administrative team of Jeniffer Joyner, Janis Dunk and my executive assistant Monika George keep the wheels of the Commission humming smoothly along and make the Commission a wonderful place to work.



The Hon. Anthony North KC
Chair
Victorian Law Reform Commission

The Victorian Law Reform Commission is the central agency for law reform in Victoria. It is a statutory authority, established under the *Victorian Law Reform Commission Act 2000*.

The Commission aims to make a significant contribution to maintaining and further developing a just, inclusive and accessible legal system for all Victorians.

The Commission is funded by the Victorian Government and the Victorian Legal Services Board. The Commission's work is independent of the political process.

The Commission is committed to inclusive law reform. It consults with the community and advises the Attorney-General on how to reform Victorian laws.

When the Commission carries out a law reform inquiry, it consults with people who are affected, and especially targets:

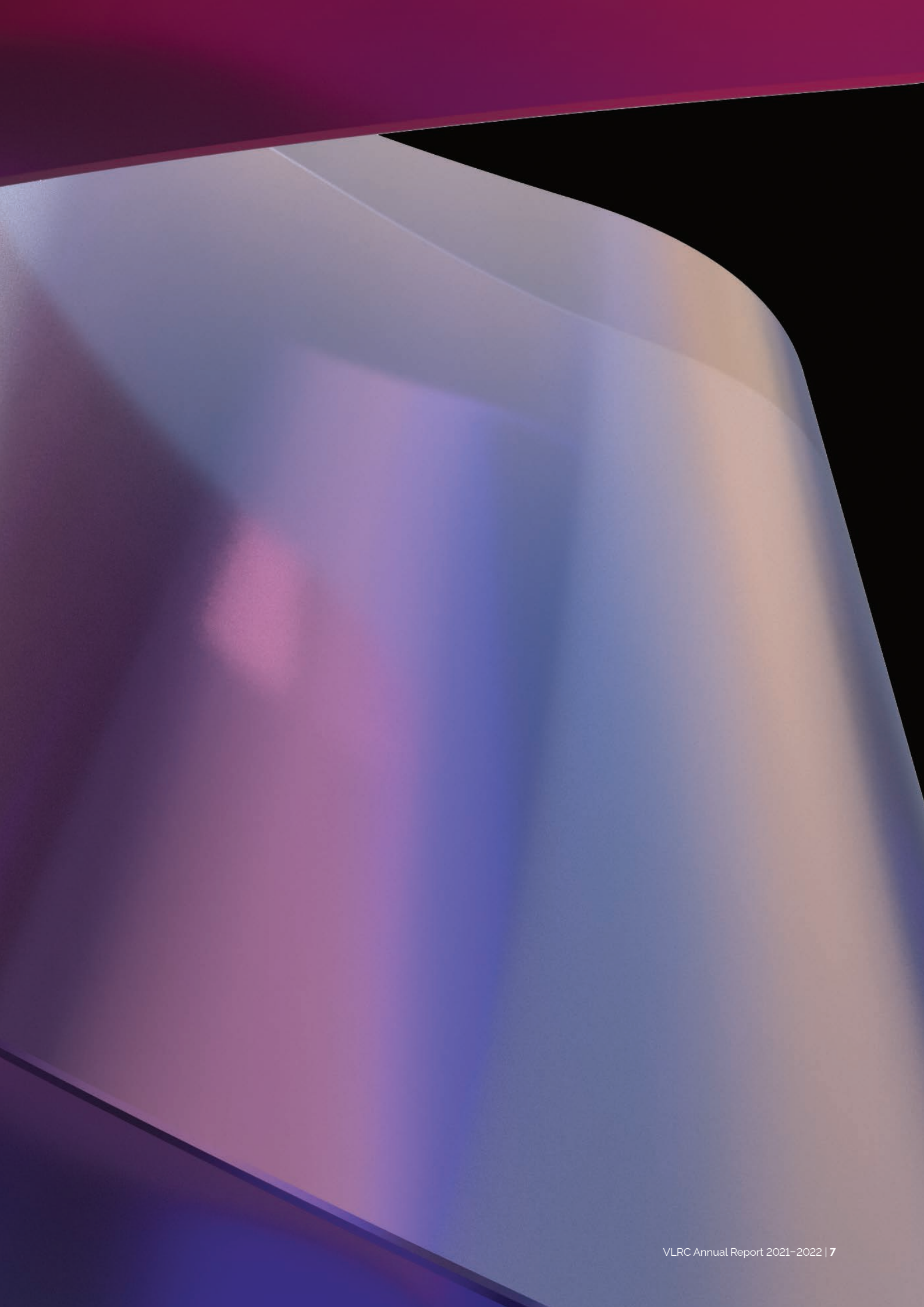
- > people in regional and remote communities
- > Aboriginal and Torres Strait Islander peoples
- > people from culturally and linguistically diverse backgrounds
- > people with disabilities.

The Commission reports to the Attorney-General on completion of an inquiry, making practical, innovative recommendations that aim to make the law fairer, more up-to-date and more accessible to everyone.

The functions of the Commission

Under section 5(1) of the *Victorian Law Reform Commission Act 2000* (Vic), the functions of the Commission are:

- (a) to examine, report and make recommendations to the Attorney-General on any proposal or matter relating to law reform in Victoria that is referred to the Commission by the Attorney-General;
- (b) to examine, report and make recommendations to the Attorney-General on any matter that the Commission considers raises relatively minor legal issues that are of general community concern if the Commission is satisfied that the examination of that matter will not require a significant deployment of the resources available to the Commission;
- (c) to suggest to the Attorney-General that a proposal or matter relating to law reform in Victoria be referred to the Commission by the Attorney-General;
- (d) to monitor and co-ordinate law reform activity in Victoria;
- (e) to undertake educational programs on any area of the law relevant to a reference, whether past or current.



PURPOSE

TO MAKE A SIGNIFICANT CONTRIBUTION TO A JUST, INCLUSIVE AND ACCESSIBLE LEGAL SYSTEM FOR ALL VICTORIANS

PRINCIPLES

INCLUSIVE

INDEPENDENT

INN

VALUES

INTELLECTUAL RIGOUR

BALANCED
DECISION MAKING

REC

OBJECTIVES

QUALITY LAW REFORM REPORTS

Production of high quality, authoritative, and timely law reform reports

PUBLIC AND PROFESSIONAL REPUTATION

An excellent reputation for rigorous and comprehensive research, extensive community and stakeholder consultation, and for providing robust, impartial and independent advice

PUBLIC ENGAGEMENT AND EDUCATION

Enhancing the public's understanding of law reform, educating students, identifying areas for law reform and increasing contributions to the law reform process

NOVATIVE

COGNITION OF DIVERSITY

EFFECTIVE COMMUNICATION

ETHICAL EMPLOYER

ENT

ACCESS FOR PEOPLE FROM DIVERSE BACKGROUNDS

Encourage and support people from diverse and/or disadvantaged communities to participate in law reform projects

SHARING LAW REFORM INFORMATION

Maintain relationships with other bodies involved in law reform in Victoria, monitoring and reporting on law reform activities

ETHICAL EMPLOYER

A safe and productive workplace and a fair, respectful, and satisfying work environment

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Chair

With a distinguished career spanning 45 years, the **Hon. Anthony North QC** is a former judge of the Federal Court and the Supreme Court of the Australian Capital Territory. Admitted to the Victorian Bar in 1976, he was appointed Queen's Counsel in 1989. In 1995, Mr North was made judge of the Federal Court of Australia, where he served until his retirement in 2018. He also served, from 2004, as additional judge of the Supreme Court of the ACT. During his time as judge, Mr North presided over cases involving constitutional and commercial law, industrial and employment law, taxation, intellectual property and native title. He holds a Bachelor of Arts and Bachelor of Laws with Honours from the University of Melbourne and a Master of Laws from the University of London. He commenced as Chairperson of the Victorian Law Reform Commission in August 2019.

Commissioners

Liana Buchanan has been Victoria's Principal Commissioner for Children and Young People since 2016. She was formerly the Executive Officer of the Federation of Community Legal Centres and was also responsible for monitoring and review of the Victorian corrections system as Director, Office of Correctional Services Review from 2009 to 2013. Ms Buchanan has worked as a community lawyer and in a range of law reform and legal policy roles, including at the Women's Legal Service (SA), the Equal Opportunity Commission, the Victorian Law Reform Commission and as senior adviser to the Secretary, Department of Justice. She was first appointed to the Victorian Law Reform Commission in February 2015.

The Hon. Jennifer Coate AO has held a number of judicial appointments over the last 27 years, including Magistrate, Deputy Chief Magistrate, the inaugural President of the Children's Court of Victoria, Judge of the County Court of Victoria, and the first female State Coroner of Victoria. In January 2013, Justice Coate was appointed a judge of the Family Court of Australia and thereafter released onto the Royal Commission into Institutional Responses to Child Sexual Abuse, where she served as one of six Commissioners for the five years of that Royal Commission. Ms Coate has previously held positions as a part-time Victorian Law Reform Commissioner, a solicitor in private practice, a solicitor for the Legal Aid Commission of Victoria and a legal policy officer in the Attorney-General's office of the Victorian Government. In October 2014, she was appointed as a Fellow of Monash University. In January 2019, she was made an Officer of the Order of Australia. In April 2020, she was appointed as the Chair of the Victorian Victims of Crime Consultative Committee. In 2020, Ms Coate conducted an Inquiry into Hotel Quarantine in Victoria. She was appointed to the Victorian Law Reform Commission in June 2020.

Kathleen Foley SC is a barrister with a broad practice spanning public law, commercial law and common law. She also has a significant public interest litigation practice, representing clients in environmental, police tort and human rights cases. In addition to her work as a barrister, Kathleen is a writer and gender equality advocate. Prior to commencing at the Victorian Bar, Kathleen worked as an attorney in New York and as a solicitor in the government sector in Western Australia. She was appointed to the Victorian Law Reform Commission in November 2020.

Bruce Gardner PSM was until 2018 the Senior Legal Advisor to the Victorian Director of Public Prosecutions. He had 36 years' experience in the Crown Solicitor's Office and the Office of Public Prosecutions as a prosecution solicitor. Since 1994, Mr Gardner held a range of policy-related positions including Manager of Policy and Advice for 21 years, for 14 years of which he was also Manager of Appeals. Mr Gardner has served on numerous committees and working groups addressing criminal law reform issues. He was appointed as a Commissioner of the Victorian Law Reform Commission in April 2012 and in June of the same year was awarded an Australian Public Service Medal for outstanding public service to criminal law reform. He served as Acting Chair of the Commission from March 2019 to August 2019. Mr Gardner was first appointed to the Commission in April 2012.

Emeritus Professor Bernadette McSherry holds an honorary position in the Melbourne Law School, having served as the Foundation Director of the Melbourne Social Equity Institute at the University of Melbourne from 2013 to mid-2021. She is an internationally recognised legal academic in the fields of criminal law and mental health law and is a Fellow of the



Academy of Social Sciences in Australia as well as a Fellow of the Australian Academy of Law. Professor McSherry served as a Legal Member of the Victorian Mental Health Tribunal for 18 years until mid-2018 and was a Commissioner serving on the Royal Commission into Victoria's Mental Health System. She was appointed to the Victorian Law Reform Commission in June 2018.

Dan Nicholson is the Executive Director, Criminal Law at Victoria Legal Aid, responsible for the delivery of legally aided criminal law services across the state. Dan has worked with VLA since 2012 in a range of roles including as Executive Director, Civil Justice, Access and Equity. He previously managed the Human Rights Unit at the Victorian Department of Justice, was Associate to Justice Maxwell, President of the Court of Appeal and worked at Fitzroy Legal Service. He has worked on a range of human rights issues and lived in Cambodia and Timor-Leste. He was appointed as a Director of the Sentencing Advisory Council in February 2021. He was appointed to the Victorian Law Reform Commission in September 2018.

Alison O'Brien PSM has 25 years' experience working in government, including 23 years with the Victorian Government Solicitor's Office where she is the Assistant Victorian Government Solicitor, Government and Public Law. She provides advice to the state government on constitutional and other public law matters, including legislative development, and has been involved in cases which have developed critical areas of the law. In 2011 Ms O'Brien was awarded the Law Institute of Victoria Government Lawyer of the Year Award. She has been a member of the Victorian Legal Admissions Committee since 2015. Ms O'Brien was appointed to the Victorian Law Reform Commission in September 2013. She was

awarded a Public Service Medal in June 2019 for outstanding public service to the provision of legal services to the Victorian public sector, particularly in the areas of constitutional and public law. Her second term as a Commissioner expired on 16 September 2021.

Gemma Varley PSM was Chief Parliamentary Counsel for Victoria from 2008 until 2016. She was Second Deputy Chief Parliamentary Counsel from 2004 until 2008 and has more than 37 years' experience as a legislative drafter in the Office of the Chief Parliamentary Counsel. She is in private practice as a consulting legislative drafter. Mrs Varley was appointed to the Victorian Law Reform Commission in August 2016. In 2017 she was awarded a Public Service Medal for outstanding public service through the drafting of legislation in Victoria. Mrs Varley was first appointed to the Victorian Law Reform Commission in August 2016.

Dr Vivian Waller was admitted to legal practice in 1995. She is the Director and Managing Partner of law firm Waller Legal. She has more than 25 years' experience representing survivors of institutional child sexual abuse including litigation in the Supreme Court of Victoria and the High Court of Australia. She has assisted thousands of sexual abuse survivors obtain compensation in claims against religious institutions, public and private schools, orphanages and children's homes. Dr Waller was instrumental in the Royal Commission into the Institutional Responses to Child Sexual Abuse where she represented 20 survivor witnesses in case studies inquiring into the Archdiocese of Melbourne, Victorian State Wards, Yeshiva Bondi and Melbourne, Catholic Church Authorities in Ballarat and the Criminal Justice System. She has written submissions for the Royal Commission into Institutional Responses to Child Sexual Abuse and appeared

before the Senate Committee in relation to the establishment of the National Redress Scheme. Dr Waller represented, on a pro bono basis, the complainant 'Witness J' in the criminal prosecution and appeals process in relation to allegations against Cardinal George Pell. She holds a Doctorate in Law from the University of Melbourne, and a Bachelor of Laws and Bachelor of Arts (Honours) from Monash University. Dr Waller was appointed to the Victorian Law Reform Commission in November 2020.

Objectives

Results

To produce high-quality, authoritative and timely law reform reports with recommendations that are practical, implementation-focussed and embrace innovative solutions to complex legal and policy issues

The following reports were completed:

- > *Improving the Justice System Response to Sexual Offences* (delivered, tabled and published)
- > *Improving the Justice System Response to Sexual Offences: Supplementary Report on 'Grab and Drag' Conduct* (delivered, tabled and published)
- > *Stalking: Interim Report* (delivered, tabled and published)
- > *Stalking: Final Report* (delivered)

To maintain a reputation for rigorous legal research, extensive community and stakeholder consultation, and robust, impartial and independent advice to the government

Carried out extensive research and consultations with the community and stakeholders and provided independent advice to the government for three inquiries:

- > The Response of the Justice System to Sexual Offences
- > Stalking
- > Inclusive Juries

To enhance public understanding of law reform, encouraging informed community debate on key issues, identifying areas of general community concern and increasing contributions to the law reform process

The Commission's work was reported widely in the media: on TV, radio, print and online.

The Commission received 18 formal community law reform suggestions.

Published online videos about law reform topics, including one specially prepared for Law Week. Overall, our videos were viewed 6,500 times.

Published three episodes of our podcast, 'Old Law, New Law'.

Due to the pandemic, we did not make in-person visits to schools and community organisations but recorded presentations were available online.

Encourage and support people from diverse and/or disadvantaged communities to participate in law reform

The Commission consulted extensively with people from disadvantaged communities, including regional Victorians, for all projects.

The Commission's current and recent publications are published on its website in accessible html versions and as accessible pdfs and Word documents. The website provides audio options for people who are blind and have low vision, and transcripts for people who are Deaf or hard of hearing. For the project on Inclusive Juries, Auslan translations and audio versions of key documents were provided online.

To maintain relationships with other bodies involved in law reform in Victoria, monitoring and reporting on law reform activities

The VLRC website and social media feeds report on the activities of other law reform agencies, within Victoria and interstate, and relevant law reform activities.

Current Financial Year in Review

- The Commission's income increased in 2021–22 to \$3,119,249 (2020–21: \$2,726M). This increase related to the special grant funds received from the Department of Justice and Community Safety as a one-off payment to assist the Commission in covering the cost of current references.
- The Commission's expenditure decreased in 2021–22 to \$3,025,387 (2020–21: \$3,168,704). The reduction in expenditure was primarily driven by the completion of references and the consequent reduction in staff numbers.
- The overall net result was a gain of \$110,035. This has resulted in an increased trust fund balance of \$401,005 (2020–21: \$260,367).
- The Commission's Trust Fund and the State Administered Unit (SAU) receivable account balance increased overall from \$386,815 to \$525,170 at 30 June 2022.

Performance against output performance measures

The following table shows the performance results against targets by output for the Commission over the full year ending 30 June 2022.

Performance measures	Unit of Measure	2021-22 Actual	2021-22 Target	Performance Variation (%)
Quantity Community education and consultation sessions ²	number	50	100	-50%
Law reform projects ¹	number	4	3	33.3%
Quantity Teachers and students who are satisfied with education program delivered by VLRC	per cent	90%	85	5.9%
Cost Annual appropriation		1,226,200		
Victorian Legal Services Board		1,893,049		
Total output cost	\$ mil	3,119,249		

The outputs relating to the Commission are included in the Budget Paper No. 3 (BP3) under the heading of the Department of Justice and Community Safety's Justice Policy, Services and Law Reform. The Commission's outputs contribute to this consolidated total output cost of \$3.119M.

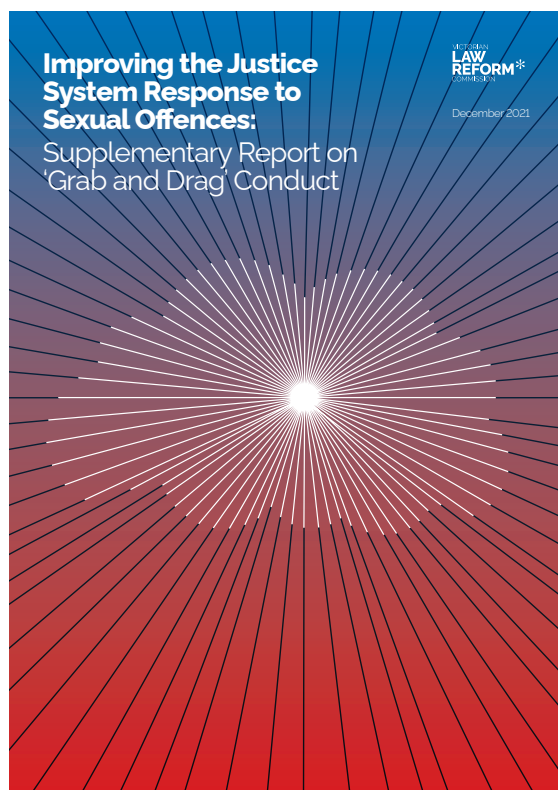
The total output cost for the Commission is an amount derived from the Appropriation (2021-2022) Act 2022, less required savings and other movements, plus the amount received from the Victorian Legal Services Board, as directed by the Attorney-General.

1 This measure records the number of publications produced.

2 Face-to-face school talks usually presented in the second quarter were not able to be undertaken due to COVID restrictions. Online presentations and material have been developed to assist with community outreach while COVID restrictions remain in place.

Budget portfolio outcomes

A comparison of the budget portfolio outcome statements of the Commission and the actual results for the year can be found in Appendix 2.



Improving the Justice System Response to Sexual Offences

The VLRC reviewed and reported on Victoria's laws relating to rape, sexual assault and associated adult and child sexual offences. The review identified opportunities to embed and build upon previous reforms, identified the barriers to reporting and resolving sexual offences, and made recommendations to improve the justice system's response. On 26 November 2020 the Attorney-General asked the Commission to also consider the possible creation of a new 'grab and drag' offence.

Referred

1 April 2020

Due date (following extension)

20 September 2021

Delivered

20 September 2021

Tabled in Parliament

16 November 2021

Additional report on 'Grab and drag' offence:

Delivered

15 December 2021

Tabled in Parliament

6 April 2022

Commissioners and staff

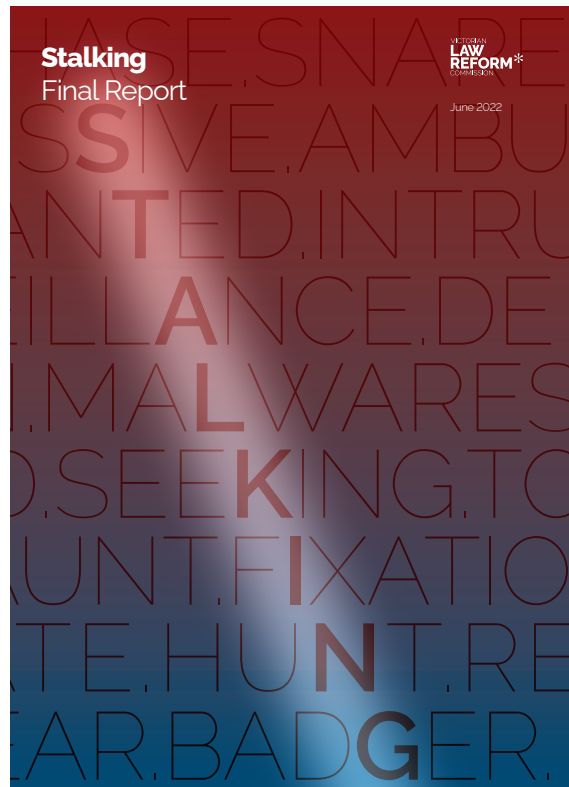
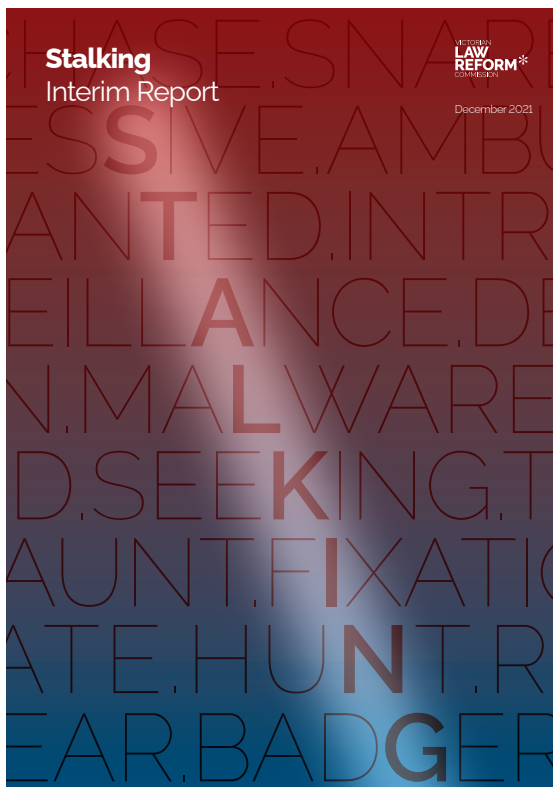
The Hon. Anthony North QC formed a Division to work on this reference, which he also chaired. All members of the Commission served on the Division: Liana Buchanan, the Hon. Jennifer Coate AO, Kathleen Foley SC, Bruce Gardner PSM, Professor Bernadette McSherry, Dan Nicholson, Alison O'Brien PSM, Gemma Varley PSM and Dr Vivian Waller. The reference team comprised team leader Jacinth Pathmanathan, senior policy and research officers Dr Joyce Chia, Dr Emma Larking, Dr Nesam McMillan and Hana Shahkhan, and research assistants Jasmine Ali and Marcus Hickleton.

Progress of the reference

The Commission delivered its major report on sexual offences to the Attorney-General by the due date, 20 September 2021, including 91 recommendations. When the report was launched, the Attorney-General said that the government was committed to implementing its major recommendations on affirmative consent and stealthing. The report attracted considerable attention in the media and on social media. The Commission then delivered its additional report on the proposed new 'grab and drag' offence' in December.



The Attorney-General, the Hon. Jaclyn Symes MP, Chair of the VLRC Tony North QC, and the then Minister for Prevention of Family Violence and Minister for Women, the Hon. Gabrielle Williams MP at the launch of the sexual offences report.



Stalking

The VLRC was asked to review and report on Victoria's legal responses to stalking, harassment and similar conduct, including the personal safety intervention order (PSIO) system. The review identified barriers to current law responding effectively to stalking, harassment and similar conduct, and made recommendations to improve the justice system's response, with victim safety and wellbeing the paramount consideration.

Referred

17 February 2021

Interim report due date

31 December 2021

Interim report delivered

22 December 2021

Interim report tabled in Parliament

6 April 2022

Final report due date

30 June 2022

Final report delivered

30 June 2022

Commissioners and staff

The Hon. Anthony North QC formed a Division to work on this reference, which he also chaired. All members of the Commission served on the Division: Liana Buchanan, the Hon. Jennifer Coate AO, Kathleen Foley SC, Bruce Gardner PSM, Professor Bernadette McSherry, Dan Nicholson, Alison O'Brien PSM, Gemma Varley PSM and Dr Vivian Waller. Alison O'Brien PSM's appointment as a Commissioner ended before the final report due date. The reference team for the final report comprised team leader Jacinth Pathmanathan and senior policy and research officers Dr Emma Larking, Natalie Lilford, Hana Shahkhan, Dr Madeleine Ulbrick and research assistant Marcus Hickleton. The interim report and consultation paper were produced by Marie Barnard (team leader until 26 October 2021), senior policy and research officers Ann Jorgensen, Michelle McDonnell, Dr Madeleine Ulbrick and research assistant Bethia Burgess.

Progress of the reference

The Commission published a consultation paper at the end of June 2021, resulting in 115 submissions. At the same time an online form inviting respondents to describe their experiences of being stalked and reporting stalking was published on the Engage Victoria website, and received more than 254 responses. We held 36 consultations. The interim report, dealing with the police response to stalking, was delivered to the Attorney-General on 22 December 2021 and tabled in Parliament on 6 April 2022. The final report, dealing with the other aspects of the reference, contained 45 recommendations. It was delivered on 30 June 2022.

The Victorian Law Reform Commission Act 2000 section 5(1)(b) states that one of the Commission's functions is to make recommendations to the Attorney-General on legal issues of general community concern.

The community law reform program seeks to improve accessibility for people and communities who are not usually involved in law reform but who have ideas about how the law could be improved. Asking community members to identify problems in the law, and to put forward suggestions for change, gives the Commission access to the valuable insights of those with first-hand experience of the law's operation.

Criteria

Suggestions can come from individuals or community groups and can be in relation to any area of Victorian law. Each suggestion is assessed against the criteria for community law reform projects. It must be in relation to a contained problem, the resolution of which could deliver clear community benefits. The list of criteria is available on the Commission's website.

Suggestions are assessed by the community law reform team, and, if they fulfil the criteria, may be further researched and developed into a proposal for the approval of the whole Commission.

If a proposal is accepted as a community law reform project, the Commission will undertake a comprehensive process of research and consultation and will deliver a report and recommendations to the Attorney-General. This process closely mirrors the process undertaken for references from the Attorney-General.

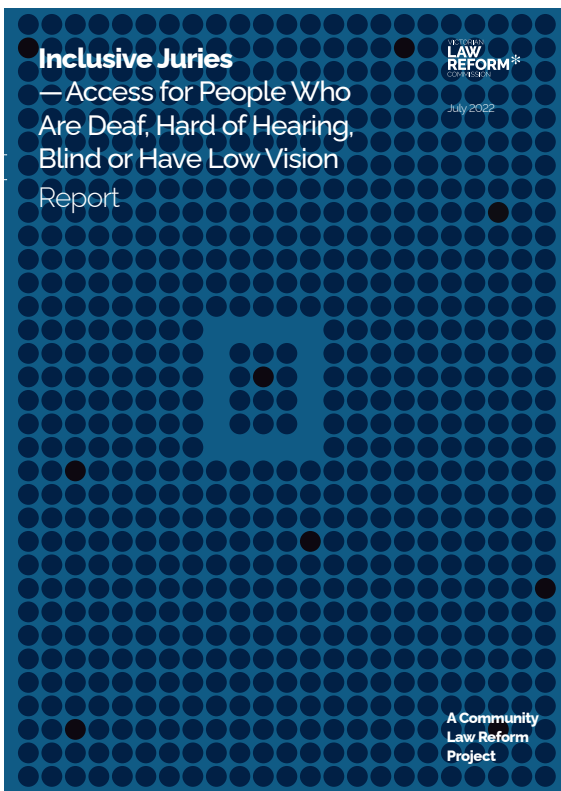
Generally, the Commission can only work on one community law reform project at a time, but is always open to hearing suggestions from the community.

Not all of the suggestions received by the Commission this year met the criteria for a community law reform project. This is because they were recently considered by another agency, did not relate to Victorian state laws, would not affect the community generally or would require significant Commission resources to investigate. The suggestions that met the criteria may be reconsidered at a later date when existing or planned projects are completed.

Community law reform suggestions

During the financial year 2021-2022 the Commission received 19 suggestions for law reform. They related to a range of legal areas:

- > penalties for serious vilification offences in section 24 of the *Racial and Religious Tolerance Act 2001*
- > workplace harassment
- > animal cruelty offences
- > Victorian intestacy laws
- > parking fines
- > protection of old growth forests and loss of neighbourhood vegetation
- > modified vehicles and noise
- > practices and procedures of the Magistrates' Court and the Children's Court
- > protection for tenants' privacy when photos are taken at rental inspections
- > medical cannabis and driving laws
- > misidentification of family violence perpetrators
- > tree owners and abatement
- > noise pollution
- > government employees regularly being required to provide Working with Children checks
- > disclosure of sexually transmitted diseases
- > the Victorian Supreme Court and mediation
- > domestic violence and Family Violence Intervention Orders/stalking
- > plea bargaining and victims of crime
- > sentencing factors in criminal cases.



Inclusive Juries—Access for People Who Are Deaf, Hard of Hearing, Blind or Have Low Vision

The Victorian Law Reform Commission is considering what changes to legislation and practices should be made to enhance access for people who are deaf, hard of hearing, blind or have low vision who wish to serve as jurors in Victoria.

The *Juries Act 2000* (Vic) excludes from jury service persons with ‘a physical disability that renders [them] incapable of performing the duties of jury service’, and those who are ‘unable to communicate in or understand the English language adequately’.

Although people who are deaf, hard of hearing, blind or have low vision are not expressly precluded from jury service, there is no obligation in the *Juries Act* on the courts or the Juries Commissioner to provide adjustments to enable them to serve. Adjustments such as an Auslan interpreter, or an aid that enables speech-to-text translations or screen reading may make jury service accessible but they are not generally provided. Further, there is a prohibition on allowing interpreters or support

people into the jury room. These two things means that, for many, jury service is not possible.

The project is examining the current legal framework to consider what legislative and practice changes are required to enable people who are deaf, hard of hearing, blind or have low vision to serve on juries; what adjustments might be needed; how those adjustments should operate; fair trial considerations and training and education for the profession.

Commenced
12 March 2020

Due Date
30 July 2022

Commissioners and staff

The Hon. Anthony North QC formed a Division to work on this reference, which he also chairs. The Division comprises Liana Buchanan, the Hon. Jennifer Coate AO, Kathleen Foley SC, Bruce Gardner PSM, Gemma Varley PSM and Dr Vivian Waller. The final report will be approved by the full Commission. Professor Ron McCallum AO is the special advisor to this inquiry, an Australian legal academic, former Dean of Law at the University of Sydney and former Chairperson of the United Nations Committee on the Rights of Persons with Disabilities, who has been blind since birth. The staff team working on the inquiry is team leader Emma Cashen, and research and policy officer Phoebe Lindner.

Progress of the inquiry

We received 14 written submissions and 27 survey responses from community members. We held 29 consultations with a wide range of organisations including disability advocacy organisations, legal professionals, the courts, Juries Victoria and academics. At the close of the reporting period the Commission was finalising its report for delivery to the Attorney-General by 30 July 2022.

Media highlights

This year the launch of a consultation paper (Stalking) and the publication of four reports (The Justice System Response to Sexual Offences; the Sexual Offences supplementary report on 'grab and drag' offences, and the Stalking interim and final reports) generated significant media interest.

Selected highlights included:

On 19 August 2021 the Stalking inquiry was highlighted in a segment on the Channel Nine TV program *A Current Affair*. The Chair Tony North QC was interviewed and viewers were encouraged to read the consultation

paper and make submissions. The program was an outstanding success from the point of view of stimulating interest.

In November 2021 the release of the Sexual Offences report attracted in-depth media coverage on ABC TV news, ABC radio Melbourne, *The Age*, *The Guardian*, *The Australian*, *The Herald-Sun* and many regional media outlets. Recommendations related to affirmative consent were the focus of several articles, and the Chair gave interviews explaining the Commission's position.

On 7 April 2022 ABC TV News covered the simultaneous release of the 'Grab and drag' report and the Stalking interim report. The release of these reports was also covered by *The Age*, *The Guardian*, *The Herald-Sun*, ABC radio and numerous regional media outlets. The Chair was interviewed and quoted.

On 3 June 2022 the Chair Tony North was a guest on 'The Conversation Hour' on ABC Melbourne, discussing the Stalking inquiry.

New identity

The Commission rolled out a new logo and identity during the year, replacing the logo and identity that has been used since the Commission was established in 2001. The new logo features an asterisk, a punctuation mark that is used in text to indicate a correction, clarification, or additional information. The new font is *Raleway*, a stylish contemporary typeface.

The new identity appeared on publications, the new website and other communications during the year.

New website development

The Commission launched its new website in July 2021.

The new VLRC site:

- > Showcases the refreshed VLRC brand
- > Features page template designs user-tested by core VLRC user groups, including those with accessibility needs
- > Simplifies and updates the sitemap to improve usability and shorten major user journeys
- > Allows easy changes to navigation
- > Improves the content management experience for VLRC staff
- > Features an html converter plugin which enables VLRC publications to appear as searchable html pages, with footnotes, tables of contents and links.

The new site is built on WordPress Kanvas, a customised instance of the open source WordPress platform. WordPress is the world's most popular open source CMS, meaning design, development and changes are easy and inexpensive to commission.

The Kanvas instance of WordPress strengthens security.

- > Overall pageviews of the Commission's website during the year were 309,600
- > The number of users during the year was 117,942.

Social media

The Commission continued to maintain an active social media presence.

By the end of the reporting period, the Commission had achieved the following:

- > Twitter: 6,834 followers
- > Facebook: 2,730 followers
- > LinkedIn: 2476 followers
- > YouTube: our videos were viewed a total of more than 6,400 times.

Engage Victoria public consultation pages

For the second time the Commission made use of the Engage Victoria platform which enables members of the community to have their say on matters open for consultation. We published project pages and online forms related to our Stalking inquiry.

The online forms addressed people who had experienced stalking, and encouraged them to tell us about their experiences of the justice system. Our project pages included background information, a link to relevant supporting materials such as consultation papers, and the survey questions. We also collected demographic information about the respondents.

The stalking survey was published online from 24 June 2021 until 18 August 2021 and generated 254 responses.

E-newsletters and alerts

The Commission sent out 6 electronic direct messages (eDMs) to our database of subscribers during the year, particularly at critical stages such as the launch of a consultation paper and the publication of reports. The eDMs were opened a total of more than 16,000 times.

Podcasts

The Commission produced three episodes of its podcast, 'Old Law, New Law', on the topics: Stalking; the recommendations of the Sexual Offence inquiry; a comparison of the roles of the VLRC and the Parliamentary legal and social issues committee. These were published on our website and via the podcasting platform Podbean, along with transcripts. During the year, episodes were downloaded 713 times (it is not possible to know how many additional times episodes were streamed directly).

One of the Commission's functions under section 5(1)(e) of the Victorian Law Reform Commission Act is to undertake educational programs on any area of the law relevant to a reference, past or current.

The Commission educates the community about law reform by making presentations at community organisations, universities and schools (when possible), maintaining a website with all our publications easily accessible and searchable, publishing educational

resources including case studies, writing all our publications in plain English, publishing educational videos and podcasts about law reform, and promoting our work through the media.

Videos for legal studies students

The VLRC and its work is an essential part of the Victorian Certificate of Education (VCE) legal studies curriculum, included in all VCE legal studies text books.

Due to the coronavirus (COVID-19) pandemic, in-person school talks were not offered during the 2021-22 year. Instead, the Commission offered alternative options, particularly online videos explaining the work of the Commission and targeting an audience of legal studies students. One of these, a discussion between Chair of the Commission the Hon. Tony North QC and Fiona Patten MP, Chair of the Parliamentary legal and social issues committee, was specially produced for Law Week and featured on the Victoria Law Foundation's Law Week website.

Our videos achieved a total of 6,500 views during the year, including:

- > About the VLRC: 841 views
- > About the VLRC: community law reform case study: 346 views
- > About the VLRC and the Stalking inquiry (recorded for Law Week): 126 views.

Many of these views involved teachers playing the videos to their classes, meaning that the actual number of viewers is higher.

Communications and information staff

The communications manager is Nick Gadd, and the communications and information officer is Gemma Walsh.

Audit and Risk Management Committee membership and roles

The audit committee consists of the following members:

- > Matthew Zappulla, Chairperson (Independent Member)
- > Anthony Phillips (Independent Member)
- > Bruce Gardner PSM

The main responsibilities of the audit committee are to:

- > review and report independently to the Commission on the annual report and all other financial information published by the Commission
- > assist the Commission in reviewing the effectiveness of the Commission's internal control environment covering:
 - effectiveness and efficiency of operations
 - reliability of financial reporting
 - compliance with applicable laws and regulations.
- > determine the scope of the internal audit function and ensure that its resources are adequate and used effectively, including coordination with the external auditors
- > maintain effective communication with external auditors
- > consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised: and
- > oversee the effective operation of the risk management framework.

Human resource management and occupational health and safety

The Commission's occupational health and safety (OH&S) strategy is to ensure all staff remain safe and healthy at work. During the 2021–22 financial year, the Commission continued its initiatives to improve the health and safety of staff by offering ergonomic assessments, screen-based eye testing and annual influenza vaccinations for those who requested these services.

KPMG conducted an internal audit on the Commission's occupational health and safety practices during the year. The outcome of the audit was positive. KPMG made a number of minor recommendations which were reviewed and implemented.

The Commission conducts an annual OH&S office walk around to check the physical safety of the environment for any potential hazards to staff. All small, frequently used electrical appliances used within the office were tested and tagged during the year. Any items deemed unsafe were replaced.

The Commission had no occupational health and safety incidents during 2021–22. There were no WorkCover claims lodged during the period.

Three staff continue as fire wardens and attend the appropriate training. Staff participated in the scheduled fire drill held by building management. An in house fire safety and security training session is held annually.

Staff were encouraged and assisted to gain professional development through participation in relevant conferences and appropriate further study.

Counselling support is available to all staff through the Employee Assistance Program in place. Team debrief sessions are held at the conclusion of references to ensure staff wellbeing and to support process improvement.

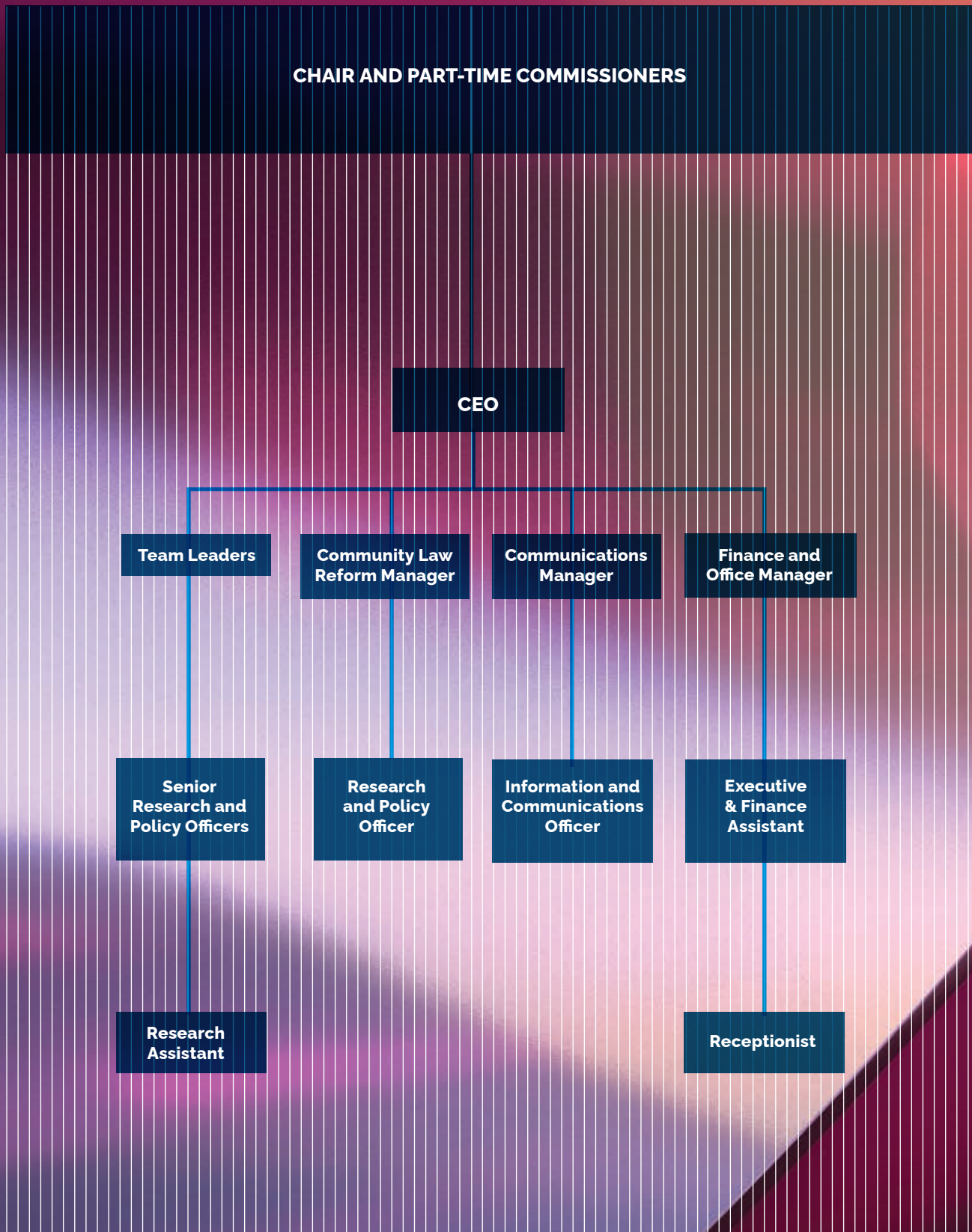
Agile workforce

The Commission has for a long time embraced flexible work, including working from home, as part of our work model and has taken this a step further by facilitating a hybrid work model for all staff. All staff work at the office on Wednesday to allow the full team to interact on at least one day per week. Additionally, the office is closed to the public on a Friday to support part-time arrangements and working from home. Staff discuss individual arrangements with their manager for the remaining days. This model has worked well and been advantageous in terms of dealing with snap lockdowns.

Management remains committed to creating and encouraging a modern and agile workforce. This approach is endorsed by the Department of Justice and Community Safety.

Employment and conduct principles

The Commission is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections. The Commission is committed to providing a respectful and supportive workplace for every employee.



Public sector values and employment principles

The *Public Administration Act 2004* established the Victorian Public Sector Commission (VPSC). The VPSC's role is to strengthen public sector efficiency, effectiveness and capability, and advocate for public sector professionalism and integrity.

The Commission, through the Department of Justice and Community Safety, introduced policies and practices that are consistent with the VPSC's employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues.

The Commission advised its employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

Workforce inclusion policy

The Commission continues to support a balanced working environment where equal opportunity and diversity are valued. The Commission values staff with non-binary gender identities at all levels from VPS officers through to executives. The Commission acknowledges that due to historic and current barriers to disclosure of non-binary gender identities, staff may not disclose this information.

Executive officer data

An Executive Officer (EO) is defined as an executive under Part 3 of the *Public Administration Act 2004* or a person to whom the Victorian Government's Policy on Executive Remuneration in Public Entities applies. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year. The definition of an EO does not include a statutory office holder or an accountable officer. Note 8.3 in the financial statements states the remuneration range for the EO over the course of the reporting period. The Commission employs one full-time SES-1 female executive officer.

	June 2022								June 2021							
	All employees ^(a)		Ongoing ^(b)			Fixed term and casual			All employees		Ongoing ^(b)			Fixed term and casual		
	Number		Full-time	Part-time		Number		Number		Full-time	Part-time		Number			
	(head-count)	FTE ^(d)	(head-count)	(head-count)	FTE ^(d)	(head-count)	FTE ^(d)	(head-count)	FTE ^(d)	(head-count)	(head-count)	FTE ^(d)	(head-count)	FTE ^(d)		
Demographic data	Gender															
	Women	12	10.46	2	5	5.66	5	4.8	19	15.56	2	5	5.26	12	10.30	
	Men	2	1.40	1	0	1	1	0.40	2	1.80	1	0	1	1	0.80	
	Self-described	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
VPS Classification data	VPS 1-6 grades															
	VPS 2	1	0.80	0	1	0.80	0	0	1	0.80	0	1	0.80	0	0	
	VPS 3	2	1.06	0	1	0.66	1	0.4	4	3.06	0	1	0.66	3	2.40	
	VPS 4	2	1.60	0	1	0.60	1	1.0	2	1.60	0	1	0.60	1	1.00	
	VPS 5	6	5.60	2	1	2.80	2	2.8	10	8.50	2	1	2.60	7	5.90	
	VPS 6	2	1.80	0	1	0.80	1	1.0	3	2.40	0	1	0.60	2	1.80	
	Executives ^(c)	1	1.00	1	0	1.00	1	0	1	1	1	0	1.00	0	0	
Total employees	14	11.86	3	5	6.66	6	5.2	21	17.36	3	5	6.26	13	11.10		

Notes:

(a) Excluded are those on leave without pay or absent on secondment, external contractors/consultants and temporary staff employed by employment agencies. Statutory appointees, as defined in the *Public Administration Act 2004* are also excluded.

(b) Ongoing employees includes people engaged on an open ended contract of employment and executives engaged on a standard executive contract who were active in the last full pay period of June.

(c) Executive is defined as a person employed as a public service body head or other executive under Part 3, Division 5 of the *Public Administration Act 2004*. The definition of an executive officer does not include Governor in Council appointments as statutory office holders.

(d) Full-Time Equivalent.

Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIIP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria.

The Commission did not enter into any contracts to which the VIIP or Local Jobs First applies for the 12 months ending 30 June 2022.

Government advertising expenditure

The Commission has not paid for any government advertising expenditure (campaigns with a media spend of \$100,000 or greater (exclusive of GST) during the 12 months ending 30 June 2022.

Consultancy expenditure

1.1 Details of consultancies

(valued at \$10 000 or greater)

In 2022, there were three consultancies where the total fees payable to the consultants were \$10,000 or greater.

The total expenditure incurred during 2021-22 in relation to these consultancies is \$55,841 (excluding GST). Details of individual consultancies are outlined below.

Details of consultancies under \$10 000

In 2021-22, there were no consultancies where the total fees payable to the consultant was less than \$10,000.

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excluding GST)	Expenditure 2021-22 (excluding GST)	Future expenditure (excluding GST)
Strathmore Accounting & Audit Services	Accounting quality assurance and CFAO function	1 July 2021	30 June 2022	\$15,000	\$12,531	\$15,000
KPMG ⁽¹⁾	Undertake Internal Audit function	1 July 2021	30 June 2022	\$20,000	\$18,450	\$0
Victorian Auditor-General	For the audit of financial report 2021-2022	1 July 2021	30 June 2022	\$24,500	\$24,500	\$24,500

Notes:

(1) The Commission has been granted an internal audit exemption commencing 1 July 2022 therefore no fees are expected for 2022- 23.

Information and Communication Technology expenditure

Details of Information and Communication Technology (ICT) expenditure

For the 2021-22 reporting period, the Commission had a total ICT expenditure of \$37,814 with the details shown below.

ICT expenditure refers to the Commission's costs in providing business-enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing the Commission's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

(\$) thousands

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business As Usual (BAU) ICT expenditure (Total)	Non-Business As Usual (non BAU) ICT expenditure (Total = Operational expenditure and Capital Expenditure)	Operational expenditure	Capital expenditure
\$28,045	\$9,769	\$37,814	-

Disclosure of major contracts

The Commission did not enter into any major contracts (greater than \$10 million in value) in the 2021-22 reporting period.

Freedom of information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the Commission. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by the Commission. This comprises documents both created by the Commission or supplied to the Commission by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

The Act allows the Commission to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include: cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to the Commission in-confidence.

From 1 September 2017, the Act has been amended to reduce the Freedom of Information (FoI) processing time for requests received from 45 to 30 days. In some cases, this time may be extended.

If an applicant is not satisfied by a decision made by the Commission, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FoI requests can be lodged online at www.foi.vic.gov.au. During the reporting period the application fee was \$29.60. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to the Department's Freedom of Information team, as detailed in s17 of the *Freedom of Information Act 1982*.

When making an FoI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of the Commission should be addressed to: Freedom of Information Manager Victorian Law Reform Commission GPO Box 4637 Melbourne VIC 3001

FoI statistics/timeliness

During 2021-22, the Commission received no FoI applications.

Further Information

Further information regarding the operation and scope of FoI can be obtained from the Act; regulations made under the Act; and foi.vic.gov.au.

Compliance with the Building Act 1993

The Commission does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

Compliance with the Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The Commission does not tolerate improper conduct by its employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

The Commission will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

Reporting procedures

Disclosures of improper conduct or detrimental action by the Commission or any of its employees must be made in writing or by telephone to:

Independent Broad-based Anti-Corruption Commission (IBAC):

Level 1, North Tower

459 Collins Street

Melbourne VIC 3000

Tel: 1300 735 135

Internet: www.ibac.vic.gov.au

Compliance with the Carers Recognition Act 2012

The Commission staff are made aware of their entitlement to carers leave on commencement. Staff also have access to the Department of Justice and Community Safety induction, training and awareness activities including in relation to carer obligations. An information session on leave entitlements and flexible working arrangements is made to staff at one staff meeting each year.

Compliance with the Disability Act 2006

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community.

The Commission seeks to facilitate participation by people with disabilities in its consultation processes by providing a range of ways to contribute including having an accessibility compliant website, and producing short videos, quizzes and surveys to provide information in summary formats, as well as more comprehensive consultation papers. Contributions to the Commission work can be provided in writing (by post, email or through web-based forms) or through face to face meetings. The Commission will also receive submissions over the telephone if requested.

The Commission offices are wheelchair accessible and have wheelchair accessible facilities.

Office-based environmental impacts

The Commission endeavours to meet government requirements to reduce the impact on the environment by pursuing the following objectives:

- > reducing greenhouse gas emissions;
- > reducing the amount of waste and maximising the amount of reused and recycled resources;
- > making environmentally sound purchasing decisions for capital items and consumables;
- > encouraging staff to reduce environmental impacts through behaviour change.

Energy use

The Commission solely consumes electrical energy for the purpose of running its core business. The data represented below was collected through energy retailer billing information.

Overall energy use reflects the co-location with the Sentencing Advisory Council. The total FTE from both the Commission and the Sentencing Advisory Council has been used to calculate the energy used per FTE.

The consumption of gas and other energy sources is included in the building's overhead costs and charges. Consumption by the Commission cannot be identified separately.

Indicator	2021-22		2020-21		2019-20	
	Electricity	Green Power	Electricity	Green Power	Electricity	Green Power
Total energy usage segmented by primary source (MJ)	66,071	16,518	75,332	38,825	155,299	38,825
Total greenhouse gas emissions from energy consumption (tonnes CO ₂ e)	16.20	-	18.31	-	39.6	-
Percentage of electricity purchased as Green Power	25%	-	25%	-	25%	-
Units of energy used per FTE (MJ/FTE)	3,108	-	2,638	-	6,180	-
Units of energy used per unit of office area (MJ/m ²)	73.66	-	84	-	173	-

Actions undertaken

Printers, faxes and MFDs programmed for 'sleep mode' when left idle;
Screens, lights and other office equipment are switched off when not in use;
Lights and supplementary air-conditioning is turned off when conference room is vacant;
Lights in meeting rooms and offices are controlled with movement sensors;
Dishwashers are only run when full and always on an energy-save cycle.

Explanatory notes

- > The reduction of energy use compared to 2019-20 continues to be attributable to staff working from home during periods of COVID-19 restrictions
- > Units of energy per FTE is calculated using the average number of FTE staff over the financial year.

Explanatory notes

- > The data represented in this table was collected through the retailer and represents only paper.
- > Cartridge recycling data is provided by another retailer who is committed to zero waste to landfill for all products processed on their site in Somerton.
- > Landfill is collected nightly.

Waste production

Indicator	2021-22	2020-21	2019-20
Total units of office waste disposed of (kg/year)	210	105	2345
Units of office waste disposed of per FTE (kg/FTE)	17.71	6.05	153
Recycling rate 113 (per cent of total waste)	100%	100%	100%
Greenhouse gas emissions associated with wastedisposal (tonnes CO ² e)	0.77	0.26	4.15
Actions undertaken – Fuji Xerox toner recycling program			
Recycling	The total diverted from landfill is 0 kgs comprising: toner cartridges and bottles (limited useage in this period meant no replacements were required in the period)		

Explanatory notes

- > Fewer copies of publications are being printed on an ongoing basis. VLRC publications can be downloaded from the VLRC website.

Paper use

Indicator	2021-22	2020-21	2019-20
Total units of A4 equivalent copy paper used (reams)	38	64	270
Units of A4 equivalent copy paper used per FTE (reams/FTE)	3.18	3.66	17.59
Percentage of 80-100% recycled content copy paper purchased (%)	100%	100%	100%
Optional indicators			
Percentage of publications publicly accessible electronically (%)	100%	100%	100%
Actions undertaken			
Default paper	Default copy paper purchased through stationery supplier is 100% recycled content.		

Water consumption

The data represented below, collected through the supplier, is from two water meter readings for the building, which consists of seven floors, one of which is partially occupied by the Commission. Overall water consumption for the building varies depending on the occupancy rate for the building for the financial year.

The apportionment method used to calculate water consumption for the Commission is based on the total units of metered water consumed within the building. The relevant FTE calculations have been made using the Commission's and Sentencing Advisory Council's staff numbers combined. The effect of lockdowns due to COVID-19 during the period substantially reduced water consumption in the current year.

The Commission's water consumption is for the purpose of running its core business in a leased office building located in the central business district. The water is from the metered domestic water supply. The building does not collect any rainwater nor does it have any recycling or reusable water facilities.

Indicator	2021-22	2020-21	2019-20
Total units of metered water consumed by water source (kilolitres)	697	857	3215
Total water consumed for VLRC and SAC based on office area (kilolitres)	104.69	128.72	428.89
Units of office water used per FTE (kilolitres / FTE)	3.59	4.47	19.95
Units of office water used per office area (kilolitres / m ²)	0.12	0.14	0.28

Transport

Transportation data can be found in the Department of Justice and Community Safety's annual report. The Commission utilises departmental fleet vehicles when needed.

	2021-22			2020-21			2019-20		
Total distance travelled by air (km)	0			0			24,229		
	CBD	Metro	Regional	CBD	Metro	Regional	CBD	Metro	Regional
Percentage (%) using sustainable transport to get to work	0	93	100	0	95	100	0	93	100
Percentage (%) of employees residing in CBD, metropolitan Melbourne or regional Victoria	0	80	20	0	90	10	0	87	13

Procurement

The Commission complies with the Government's Environmental Purchasing Policy and uses whole of Government suppliers. While value for money is the core principle governing the Commission's procurement activities, the green purchasing policy also requires environmental considerations to be included in the procurement planning stage, tender specifications and in the tender evaluation criteria where applicable.

The Commission's Environmental Management Strategy and the current environmental management practices are examples of how the Commission has incorporated environmental considerations into procurement decision making.

The Commission's main areas of procurement are goods and services (92%) and contractors (8%).

Greenhouse gas emissions

Disclosure of greenhouse gas emissions is provided in relevant tables, where data could be obtained.

Additional departmental information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Commission and are available on request, subject to the provisions of the *Freedom of Information Act 1982*.

- (a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- (b) details of shares held by senior officers as nominee or held beneficially in a statutory authority or subsidiary;
- (c) details of publications produced by the Commission about the activities of the Commission and how these can be obtained;
- (d) details of major research and development activities undertaken by the Commission;
- (e) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- (f) details of major promotional, public relations and marketing activities undertaken by the Commission to develop community awareness of the services provided by the Commission;
- (g) details of assessments and measures undertaken to improve the occupational health and safety of employees;
- (h) a general statement on industrial relations within the Commission and details of time lost through industrial accidents and disputes; and
- (i) details of all consultancies and contractors including:
 - consultants/contractors engaged
 - services provided
 - expenditure committed to for each engagement.

The information is available on request from the:
Finance and Office Manager
Phone: (03) 8608 7820
Email: law.reform@lawreform.vic.gov.au

Asset management accountability

The Commission has met the requirements under the Victorian Government's Asset Management Accountability Framework.

Victorian Law Reform Commission Financial Management Compliance Attestation Statement

I, Hon. Anthony North KC, on behalf of the responsible body, certify that the Victorian Law Reform Commission has complied with the applicable Standing Directions 2018 under the *Financial Management Act 1994* and instructions.



The Hon. Anthony North KC
Chair
Victorian Law Reform Commission
11 October 2022

Disclosure index

An index identifying the Department's compliance with statutory disclosure requirements is contained in Appendix 1.

Financial Report

How this report is structured

The Victorian Law Reform Commission has presented its audited general purpose financial statements for the financial year ended 30 June 2022 in the following structure to provide users with the information about the Commission's stewardship of resources entrusted to it.

Accountable Officer's, Chief Finance and Accounting Officer's
and Chairperson's Declaration 33

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DECLARATION

The attached financial statements for the Victorian Law Reform Commission have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying

notes, presents fairly the financial transactions during the year ended 30 June 2022 and financial position of the Commission at 30 June 2022.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 11 October 2022.



Merrin Mason
Chief Executive Officer
Victorian Law Reform
Commission, Melbourne



Michael Almond
Chief Finance and
Accounting Officer
Victorian Law Reform
Commission, Melbourne



The Hon. Anthony North KC
Chair
Victorian Law Reform
Commission, Melbourne

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Independent Auditor's Report

To the Commissioners of the Victorian Law Reform Commission

Opinion	<p>I have audited the financial report of the Victorian Law Reform Commission (the Commission) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including significant accounting policies• declaration in the financial statements by the Accountable Officer, Chief Finance and Accounting Officer and Chairperson. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the Commission as at 30 June 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the Financial Management Act 1994 and applicable Australian Accounting Standards.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
The Commissioners responsibilities for the financial report	<p>The Commissioners of the Commission are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Financial Management Act 1994, and for such internal control as the Commissioners determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Commissioners are responsible for assessing the Commission'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 it is inappropriate to do so.</p>

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**Auditor's
responsibilities
for the audit of
the financial
report**

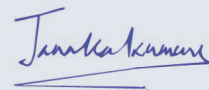
As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and 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 this 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 the commission's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners
- conclude on the appropriateness of the Commissioners' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission'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 conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission 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 represents 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.

MELBOURNE
18 October 2022



Janaka Kumara
as delegate for the Auditor-General of Victoria

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COMPREHENSIVE OPERATING STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022	2021
		\$	\$
Income from transactions			
Output appropriations –			
Department of Justice and Community Safety	2.1	1,226,200	890,000
Grants - Victorian Legal Services Board		1,893,049	1,836,210
Total income from transactions		3,119,249	2,726,210
Expenses from transactions			
Employee expenses	3.11	(2,427,758)	(2,457,154)
Depreciation	4.11	(193,992)	(193,212)
Interest expense	6.1	(5,057)	(7,961)
Other operating expenses	3.2	(398,579)	(510,377)
Total expenses from transactions		(3,025,387)	(3,168,704)
Net result from transactions (net operating balance)		93,862	(442,494)
Other economic flows included in net result			
Other gains/(losses) from other economic flows	8.1	16,173	5,741
Total other economic flows included in net result		16,173	5,741
Net result		110,035	(436,752)
Comprehensive result		110,035	(436,752)

The accompanying notes form part of these financial statements.

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022	2021
		\$	\$
Assets			
Financial assets			
Cash and deposits	6.3	401,005	260,367
Receivables	5.1	252,858	377,375
Total financial assets		653,863	637,742
Non-financial assets			
Property, plant and equipment	4.1	214,194	395,696
Other non-financial assets		65,202	72,687
Total non-financial assets		279,397	468,382
Total assets		933,260	1,106,124
Liabilities			
Payables	5.2	43,728	31,080
Borrowings	6.1	346,692	666,892
Employee related provisions	3.1.2	400,159	392,299
Total liabilities		790,579	1,090,271
Net assets		142,680	15,852
Equity			
Accumulated surplus		(347,890)	(457,925)
Contributed capital		490,571	473,777
Net worth		142,680	15,852

The accompanying notes form part of these financial statements.

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022	2021
		\$	\$
Cash flows from operating activities			
Receipts			
Receipts from government		1,366,890	894,476
Receipts from other entities		1,893,049	1,836,210
Total receipts		3,259,939	2,730,686
Payments			
Payments to suppliers and employees		(2,789,347)	(2,815,519)
Interest expense		(5,057)	(7,961)
Total payments		(2,803,405)	(2,823,480)
Net cash flows from/(used in) operating activities	6.3.1	456,534	(92,795)
Cash flows from/(used in) investing activities			
Payments for non-financial Assets		(12,490)	-
Net cash flows from/(used in) investing activities		(12,490)	-
Cash flows from/(used in) financing activities			
Owner Contributions by State Government		16,794	-
Repayment of vehicle lease Liability		(7,242)	(7,010)
Repayment of building lease Liability		(312,958)	(296,267)
Net cash flows from/(used in) financing activities		(303,406)	(303,277)
Net increase/(decrease) in cash and cash equivalents		140,638	(396,070)
Cash and cash equivalents at the beginning of the financial year		260,367	656,437
Cash and cash equivalents at end of financial year	6.3	401,005	260,367

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2022

	Accumulated Surplus	Contributions by owners	Total
	\$	\$	\$
Balance at 1 July 2020	(21,173)	473,777	452,604
Net result for the year	(436,752)	-	(436,752)
Balance at 30 June 2021	(457,925)	473,777	15,852
Net result for the year	110,035	-	110,035
Contributed Capital	-	16,794	16,794
Balance at 30 June 2022	(347,890)	490,571	142,680

The accompanying notes form part of these financial statements.

1. ABOUT THIS REPORT

The Commission is an independent government-funded body established under the Law Reform Commission Act 2000 (the Act) as a central agency for developing law reform in Victoria. The Commission's main objective is to provide the Attorney-General and Parliament with high quality, timely, responsive and effective advice on law reform that is independent of government agencies and of the political process.

The Commission reports directly to the Attorney-General. The Attorney-General must table a copy of every Commission report on references before each House of Parliament.

Its principal address is:

Victorian Law Reform Commission
3/333 Queen Street
Melbourne VIC 3000

A description of the nature of the Commission's operations and its principal activities is included in the report of operations on page 6, which does not form part of these financial statements.

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Commission.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

These financial statements cover the Victorian Law Reform Commission as an individual reporting entity and include all the controlled activities of the Commission.

All amounts in the financial statements have been rounded to the nearest dollar unless otherwise stated.

Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure 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.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

Income is recognised to the extent that it is probable that the economic benefits will flow to the entity and the income can be reliably measured at fair value.

To enable the Commission to fulfil its objectives and provide outputs as described on Page 12, it receives income (accrual based parliamentary appropriations). The Commission also receives a grant from the Victorian Legal Services Board.

Structure

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Revenue Recognition

The Commission has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

The adoption of AASB 1058 did not have an impact on other comprehensive income and the Statement of Cash flows for the financial year.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Commission has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Commission recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

2.1 Summary of income that funds the delivery of our services

	Notes	2022	2021
		\$	\$
Output appropriations –			
Department of Justice and Community Safety	2.2	1,226,200	890,000
Grants – Legal Services Board	2.3	1,893,049	1,836,210
Total income from transactions		3,119,249	2,726,210

2.2. Appropriations

Once annual Parliamentary appropriations are applied by the Treasurer, they become controlled by the Commission and are recognised as income when applied for the purposes defined under the relevant Appropriations Act. The appropriation amount includes funding for discretionary items, such as amortisation and depreciation.

Output appropriations: Income from the outputs the Commission provides to the Government is recognised when those outputs have been delivered and the relevant minister has certified delivery of those outputs in accordance with specified performance criteria.

2.3. Grants

The Attorney-General may each financial year direct the Victorian Legal Services Board to pay an amount out of the Public Purpose Fund to the Victorian Law Reform Commission established under the Victorian Law Reform Commission Act 2000. These amounts are paid to it under Section 144 of the *Legal Profession Uniform Law Application Act 2014*.

These non-public monies are held by the Victorian Legal Services Board until they are deposited in the Commission's Trust Account.

The Department of Treasury and Finance (DTF), in establishing the trust account, stipulated "the trust fund amounts and appropriation amounts must be used equally to meet the operating and capital expenses of the Commission i.e. the appropriation funds are not to be exhausted in the first instance to allow the Commission to accumulate investment income from Trust Funds." The Department of Justice and Community Safety monitors the equal use of the trust funds and appropriation amounts for operating and capital expenditure of the Commission.

2.4. Interest

Interest income includes interest received on bank term deposits and other investments.

Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

2.5. Summary of compliance with annual Parliamentary and special appropriations

The following table discloses the details of the annual Parliamentary appropriation received by the Commission for the year.

In accordance with accrual output-based management procedures, 'provision of outputs' is disclosed as 'controlled' activities of the Commission. The Commission is not subject to administered transactions.

<i>Appropriations Act section 17</i>					
	Annual appropriation	Advance from Treasurer	Total Parliamentary authority	Appropriations applied	Variance ^(a)
	\$	\$	\$	\$	\$
2022					
Provision for outputs	1,226,200	-	1,226,200	1,226,200	-
2022 Total	1,226,200	-	1,226,200	1,226,200	-
2021					
Provision for outputs	890,000	-	890,000	890,000	-
2021 total	890,000	-	890,000	890,000	-

(a) Any variance is related to applied savings or budget pressure payments in the relevant financial year which have been committed to projects being delivered in the next financial year.

3. THE COST OF DELIVERING SERVICES

Introduction

This section provides an account of the expenses incurred by the Victorian Law Reform Commission in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and, in this note, the cost associated with provision of services are recorded.

Structure

3.1 Expenses incurred in delivery of services	44
3.2 Other operating expenses	46

3.1 Expenses incurred in delivery of services

	Notes	2022 \$	2021 \$
Employee benefit expenses	3.11	2,427,758	2,457,154
Other operating expenses	3.2	398,579	510,377
Total expenses incurred in the delivery of services		2,826,337	2,967,531

3.1.1 Employee benefits in the comprehensive operating statement

	2022 \$	2021 \$
Defined contribution superannuation expense	199,018	188,586
Salaries and wages, annual leave and long service leave	2,228,740	2,268,569
Total employee expenses	2,427,758	2,457,154

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

3.1.2. Employee benefits in the balance sheet

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2022 \$	2021 \$
Current provisions:		
Annual leave		
Unconditional and expected to settle within 12 months	166,492	172,838
Unconditional and expected to settle after 12 months	27,016	30,902
Long service leave		
Unconditional and expected to settle within 12 months	11,899	16,598
Unconditional and expected to settle after 12 months	59,687	61,967
Provisions for on costs		
Unconditional and expected to settle within 12 months	42,234	41,167
Unconditional and expected to settle after 12 months	17,873	17,275
Total current provisions for employee benefits	325,201	340,748
Non current provisions:		
Employee benefits - Long service leave	63,857	44,464
On costs	11,101	7,088
Total non current provisions for employee benefits	74,958	51,551
Total provisions for employee benefits	400,159	392,299

Reconciliation of movement in on-cost provision

	2022 \$
Opening balance	65,530
Additional provisions recognised	49,587
Reductions arising from payments of future economic benefits	(43,909)
Closing balance	71,208
Current	60,107
Non current	11,101

Wages and salaries, annual leave and sick leave: Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the Commission does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Commission expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability; even where the Commission does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- > undiscounted value – if the Commission expects to wholly settle within 12 months; or
- > present value – if the Commission does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

3.1.3 Superannuation contributions

Employees of the Commission are entitled to receive superannuation benefits and the Commission contributes to defined contribution plans.

	Paid contribution for the year		Contribution outstanding at year end	
	2022 \$	2021 \$	2022 \$	2021 \$
Defined contribution plans				
VicSuper	54,911	60,907	-	-
Other	144,107	127,679	-	-
Total	199,018	188,586	-	-

3.2 Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. It also includes bad debts expense from transactions that are mutually agreed. Supplies and services are recognised as an expense in the reporting period in which they are incurred.

	2022 \$	2021 \$
Supplies and services		
Purchase of supplies and consumables	175,955	185,276
Purchase of services (including remuneration of auditors)	123,416	215,251
Maintenance	533	1,950
Rental outgoings and expenses	98,674	107,899
Total other operating expenses	398,579	510,377

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

The Commission controls plant and equipment that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Commission to be utilised for delivery of those outputs.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Structure

4.1 Total property, plant, equipment and vehicles 47

4.1 Total property, plant and equipment and vehicles ^(a)

	Gross carrying amount		Accumulated Depreciation		Net carrying amount	
	2022 \$	2021 \$	2022 \$	2021 \$	2022 \$	2021 \$
Right of use leased office space	744,720	744,720	(558,540)	(372,360)	186,180	372,359
Video Conferencing equipment	12,490	-	(781)	-	11,709	-
Motor vehicle at fair value	36,227	36,227	(19,923)	(12,891)	16,305	23,336
Net carrying amount	793,438	780,947	(579,244)	(385,251)	214,194	395,696

(a) AASB 16 Leases has been applied for the first time from 1 July 2019. See table 4.1.3 for movements.

Initial recognition: Items of property, plant, equipment and vehicles, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The initial cost for non-financial physical assets under a finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

Right-of-use asset acquired by lessees – Initial measurement

The Commission recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- > any lease payments made at or before the commencement date less any lease incentive received; plus
- > any initial direct costs incurred; and
- > an estimate of costs to dismantle and

remove the underlying asset or to restore the underlying asset or the site on which it is located.

Vehicles are valued using the current replacement cost method. The Commission acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by Vic Fleet who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Subsequent measurement: Property, plant, equipment and vehicles (PPEV) as well as right-of-use assets under leases and are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category. Refer to Note 7.3 for additional information on fair value determination of property, plant, equipment and vehicles.

Right-of-use asset

– Subsequent measurement

The Commission depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain re-measurements of the lease liability.

Impairment of property, plant, equipment and vehicles

The recoverable amount of primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets, does not apply to such assets that are regularly revalued.

4.1.1 Depreciation and amortisation

Charge for the period ^(a)

	2022	2021
	\$	\$
Right of use leased office space	186,180	186,180
Plant, equipment and vehicles	7,812	7,032
Total depreciation and amortisation	193,992	193,212

(a) The table incorporates depreciation of right-of-use assets under AASB 16 Leases applied for the first time from 1 July 2019.

Asset	(years) Useful Life
ROU leased asset	5
Video Conferencing Equipment	5
Motor vehicles	5

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table (left). The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate. Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the Commission obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

4.1.2 Reconciliation of movements in carrying amount of property, plant, equipment and vehicles

	Right of use leased office space at fair value		Vehicles at fair value		Computer equipment & video conferencing at fair value	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Opening balance 1 July 2021	372,360	558,540	23,335	30,367	-	-
Additions	-	-	-	-	12,490	-
Depreciation	(186,180)	(186,180)	(7,032)	(7,032)	(781)	-
Closing balance 30 June 2022	186,180	372,360	16,304	23,335	11,709	-

Note: Fair value assessments have been performed for all classes of assets in this purpose group and the decision was made that movements were not material (less than or equal to 10 per cent) for a full revaluation.

5. OTHER ASSETS AND LIABILITIES

Introduction	Structure	
This section sets out those assets and liabilities that arose from the Commission's operations.	5.1 Receivables	49
	5.2 Payables	49

5.1 Receivables

	2022	2021
	\$	\$
Contractual		
Sub-lease - Sentencing Advisory Council ^(a)	128,693	250,597
Statutory		
Amount owing from Victorian Government	124,165	126,778
Total receivables	252,858	377,375
Represented by		
Current receivables	252,858	248,682
Non-current receivables	-	128,693

(a) The Commission has a sub-lease agreement with the Sentencing Advisory Council for a portion of the office space leased. Refer to note 6.2.

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The Commission holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The Commission applies AASB 9 Financial Instruments for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable

transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about the Commission's impairment policies exposure to credit risk and the calculation of the allowance are in note 7.1.

5.2 Payables

	2022	2021
	\$	\$
Contractual		
Supplies and services	41,667	29,311
Statutory		
FBT payable	2,061	1,769
Total payables	43,728	31,080
Represented by:		
Current payables	43,728	31,080

Payables consist of:

contractual payables, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Commission prior to the end of the financial year that are unpaid; and

statutory payables, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. No interest is charged on the 'other payables' for the first 30 days from the date of the invoice.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

Maturity analysis of contractual payables ^(a)

	Carrying amount	Nominal amount	Less than 1 month	Maturity dates		
				1-3 months	3 months – 1 year	1-5 years
	\$	\$	\$			
2022						
Supplies and services	41,667	41,667	41,667	-	-	-
Total	41,667	41,667	41,667	-	-	-
2021						
Supplies and services	29,311	29,311	29,311	-	-	-
Total	29,311	29,311	29,311	-	-	-

(a) Maturity analysis is presented using the contractual undiscounted cash flows.

6. HOW WE FINANCED OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by the Commission during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Commission.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

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6.2 Leases	52
6.3 Cash flow information and balances	54
6.4 Trust account balances	55
6.5 Commitments for Expenditure	55

6.1 Borrowings

	2022	2021
	\$	\$
Current borrowings		
Lease liabilities – buildings	330,387	312,958
Lease liabilities – motor vehicle	16,305	7,242
Total current borrowings	346,692	320,200
Non current borrowings		
Lease liabilities – buildings	-	330,388
Lease liabilities – motor vehicle	-	16,305
Total non current borrowings	-	346,692
Total borrowings	346,692	666,892

Interest Expense

	2022	2021
	\$	\$
Lease liabilities – buildings	4,399	7,072
Lease liabilities – motor vehicle	658	889
Total interest expense	5,057	7,961

'Interest expense' includes the interest component of finance leases repayments. Interest expense is recognised in the period in which it is incurred.

'Borrowings' refer to interest bearing liabilities and lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost unless the Commission elects to irrevocably designate them at fair value through profit or loss at initial recognition. The election depends on the nature and purpose of the interest-bearing liabilities.

The Commission has designated lease liabilities at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise. All other interest-bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

For financial liabilities designated at fair value through net result, all transaction costs are expensed as incurred. And they are subsequently measured at fair value with changes in fair value relating to the Commission's own credit risk recognised in other comprehensive income and the remaining amount of changes in fair value recognised in net result.

Maturity analysis of borrowings

	Maturity dates					
	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years
	\$	\$	\$	\$	\$	\$
2022						
Lease liabilities – buildings	330,387	330,387	27,351	82,250	220,786	-
Lease liabilities – motor vehicle	16,305	16,305	628	15,677	-	-
Total	346,692	346,692	27,979	97,927	220,786	-
2021						
Lease liabilities – buildings	643,346	643,346	25,908	77,911	209,139	330,388
Lease liabilities – motor vehicle	23,547	23,547	603	1,236	5,403	16,305
Total	666,892	666,892	26,511	79,147	214,542	346,693

6.2 Leases

Information about leases for which the Commission is a lessee is presented below.

The Commission's leasing activities

The Commission leases its office space and a motor vehicle. The lease contract for the office space is for a five year period and for the motor vehicle it is a three year period. Lease payments for properties are renegotiated every five years to reflect market rentals. As at 30 June 2022 the lease term remaining was two years.

The Commission has a sublease arrangement with the Sentencing Advisory Council which is classified as

finance leases under AASB 16 as the present value of the lease payments amounts to substantially all of the fair value of the underlying asset and the lease terms are for the major part of the economic life of the underlying asset. As an intermediate lessor, the Commission has accounted for the head lease and the sublease as two separate contracts. The period of the agreement is for five years with the remaining term being two years as at 30 June 2022. Refer to receivables note 5.1.

Right-of-use Assets

Right-of-use assets are presented in note 4.1.

Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Statement of Cashflows for the year ending 30 June 2021 relating to building leases.

	2022	2021
	\$	\$
Interest expense on building lease liability	4,399	7,071
SAC share of lease liability	(121,904)	(115,402)
Repayment of building lease liability	312,958	296,267
Net outflow for building lease	195,453	187,936

For any new contracts entered into, the Commission considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Commission assesses whether the contract meets three key evaluations:

- > Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Commission and for which the supplier does not have substantive substitution rights;
- > Whether the Commission has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Commission has the right to direct the use of the identified asset throughout the period of use; and
- > Whether the Commission has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee

Lease Liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the Commission's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- > fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- > variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- > amounts expected to be payable under a residual value guarantee; and
- > payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low-value assets

The Commission has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

The Commission presents right-of-use assets as 'property plant equipment' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

6.3 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For cash flow statement purposes, cash and cash equivalents are indicated below.

	2022	2021
	\$	\$
Funds held in trust ^{(a)(b)}	401,005	260,367
Balance as per cash flow statement	401,005	260,367

(a) Refer to note 2.3 for details of trust establishment

(b) Refer to note 6.4 for details of trust account balances

6.3.1 Reconciliation of net result for the period to cash flow from operating activities

	2022	2021
	\$	\$
Net result for the period	110,035	(436,752)
Non cash movements		
Depreciation and amortisation of non current assets	193,992	193,212
Movements in assets and liabilities		
Decrease/(increase) in receivables	124,517	(1,265)
Decrease/(increase) in pre-payments	7,482	3,403
Increase/(decrease) in payables	12,648	(39,129)
Increase/(decrease) in provisions	7,860	187,736
Net cash flows from/(used in) operating activities	456,534	(92,795)

6.4 Trust account balances

Trust account balances relating to trust accounts controlled by the Commission

Cash and cash equivalents and investments	2022				2021			
	Opening balance as 1 July 2021	Total receipts	Total payments	Closing balance as 30 June 2022	Opening balance as 1 July 2020	Total receipts	Total payments	Closing balance as 30 June 2021
	\$	\$	\$	\$	\$	\$	\$	\$
Controlled trusts								
VLRC Trust Fund ^(a)	260,367	1,893,049	1,752,411	401,005	656,437	1,836,210	2,232,280	260,367
Total controlled trusts	260,367	1,893,049	1,752,411	401,005	656,437	1,836,210	2,232,280	260,367

(a) The VLRC Trust fund was created to receive non-public monies, Section 144(3) of the Legal Profession Uniform Law Application Act 2014, specifically to receive monies paid to VLRC under Section 17(a) Victorian Law Reform Commission Act 2000. (b) Refer to note 2.3 for details of trust establishment

6.5 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet. There were no outstanding commitments for expenditure as at 30 June 2022.

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

The Victorian Law Reform Commission (the Commission) is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied.

Structure

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7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Commission's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in *AASB 132 Financial Instruments: Presentation*.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- > the assets are held by the Commission to collect the contractual cash flows, and
- > the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value, plus any directly attributable transaction costs, and subsequently measured at amortised cost using the effective interest method less any impairment.

The Commission recognises the following assets in this category:

- > receivables (excluding statutory receivables); and
- > term deposits;

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Commission recognises the following liabilities in this category:

- > payables (excluding statutory payables); and
- > borrowings (including finance lease liabilities).

7.1.1 Financial instruments: Categorisation

2022	Cash and deposits	Financial assets at amortised cost (AC)	Financial Liabilities at amortised cost (AC)	Total
	\$	\$	\$	\$
Contractual financial assets				
Receivables ^(a)				
Investments and other contractual financial assets				
Term deposits	401,005	-	-	401,005
Other receivables ^(b)	-	128,693	-	128,693
Total contractual financial assets	401,005	128,693	-	529,698
Contractual financial liabilities				
Payables ^(a)				
Supplies and services	-	-	41,667	41,667
Borrowings				
Lease liabilities	-	-	346,692	346,692
Total contractual financial liabilities	-	-	388,359	388,359

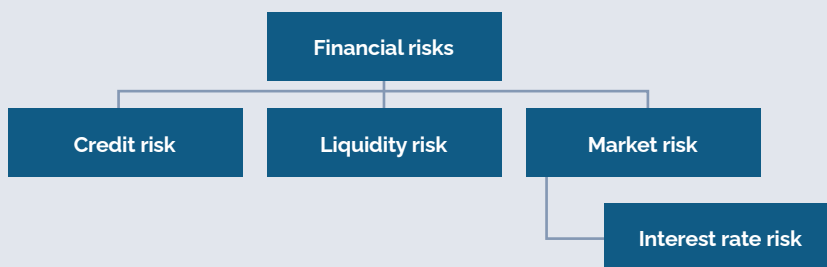
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

(b) Refer to note 5.1

2021	Cash and deposits	Contractual financial assets—loans and receivables held to maturity	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$	\$
Contractual financial assets				
Receivables ^(a)				
Investments and other contractual financial assets				
Term deposits and cash	260,367	-	-	260,367
Other receivables		250,597	-	250,597
Total contractual financial assets	260,367	250,597	-	510,964
Contractual financial liabilities				
Payables ^(a)				
Supplies and services	-	-	29,311	29,311
Borrowings				
Finance lease liabilities	-	-	666,892	666,892
Total contractual financial liabilities	-	-	696,203	696,203

(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

7.1.2 Financial risk management objectives and policies



As a whole, the Commission's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Commission's financial risks within the government policy parameters.

The Commission's main financial risks include credit risk, liquidity risk and interest rate risk. The Commission manages these financial risks in accordance with its financial risk management policy.

The Commission uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of the Commission.

7.1.3. Credit Risk

Credit risk arises from the contractual financial assets of the Commission, which comprise term deposits and non-statutory receivables. The Commission's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Commission. Credit risk is measured at fair value and is monitored on a regular basis. Credit risk associated with the Commission's contractual financial assets is minimal because the main debtor is the Department of Justice and Community Safety.

7.1.4. Liquidity Risk

Liquidity risk is the risk that the Commission would be unable to meet its financial obligations as and when they fall due. The Commission operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, make payments within 30 days from the date of resolution. The Commission manages its liquidity risk through monitoring future cash flows and maturities.

7.1.5. Market Risk

The Commission's exposure to market risk is insignificant exposure to foreign currency risks. Objectives, policies and processes used to manage this risk are disclosed in the paragraphs below.

Interest rate risk: Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Commission does not hold any interest bearing financial instruments that are measured at fair value, therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission has minimal exposure to cash flow interest rate risks through its term deposits that are at floating rate.

7.2. Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

The Commission had no contingent assets or liabilities as at 30 June 2022 (Nil 30 June 2021).

7.3. Fair value determination

This section sets out information on how the Commission determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- > financial assets and liabilities at fair value through operating result; and

- > property, plant, equipment and vehicles;

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes. The Commission determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- > Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- > Level 2 – valuation techniques for

which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

- > Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Commission determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Commission monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

7.4 How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- > carrying amount and the fair value (which would be the same for those assets measured at fair value);
- > which level of the fair value hierarchy was used to determine the fair value; and
- > in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined as follows:

- > Level 1 – the fair value of financial instruments with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- > Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- > Level 3 – the fair value is determined in accordance with generally accepted

pricing models based on discounted cash flow analysis using unobservable market inputs.

The Commission currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2021-22 reporting period. The Commission applies Level 2 fair value determination to all assets and liabilities.

These financial instruments include:

Financial assets	Financial liabilities
<p>Cash and deposits</p> <p>Receivables:</p> <ul style="list-style-type: none"> > Other receivables <p>Investments and other contractual financial assets:</p> <ul style="list-style-type: none"> > Trust fund deposits 	<p>Payables:</p> <ul style="list-style-type: none"> > For supplies and services > Amounts payable to government and agencies > Other payables <p>Borrowings:</p> <ul style="list-style-type: none"> > Lease liabilities

Where the fair value of the financial instruments is different from the carrying amounts, the following information has been included to disclose the difference.

8. OTHER DISCLOSURES

Introduction

This section includes additional material disclosures required by accounting standards or otherwise for the understanding of this financial report.

Structure

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8.1 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- > the revaluation of the present value of the long service leave liability due to changes in the bond interest rates;

	2022	2021
	\$	\$
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service liability ^(a)	16,173	5,741
Total other gains/(losses) from other economic flows	16,713	5,741

(a) Revaluation gain/(loss) due to changes in bond rates.

8.2. Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and Accountable Officers in the Department of Justice and Community Safety (from 1 July 2021 to 30 June 2022 unless otherwise stated) are as follows: -

The Department

Attorney-General	The Hon. Jacyln Symes, MP	1 July 2021	to	30 June 2022
Acting Attorney-General	The Hon. Natalie Hutchins, MP	20 September 2021	to	1 October 2021
	The Hon. Lisa Neville, MP	18 April 2022	to	18 April 2022
	The Hon. Natalie Hutchins, MP	19 April 2022	to	27 April 2022
	The Hon. Lisa Neville, MP	16 June 2022	to	18 June 2022
Secretary	Rebecca Falkingham	1 July 2021	to	30 June 2022
Acting Secretary	Peter McCammon	17 January 2022	to	26 January 2022
	Peter McCammon	2 June 2022	to	2 June 2022
	Peter McCammon	20 June 2022	to	30 June 2022

The Commission

The persons who were Responsible Persons of the Commission as stipulated in Section 7 of the *Victorian Law Reform Commission Act 2000*, for the reporting period are as follows:

Chair	The Hon. Anthony North QC	1 July 2021	to	30 June 2022
Commissioner	Bruce Gardner PSM	1 July 2021	to	30 June 2022
Commissioner	Alison O'Brien PSM	1 July 2021	to	16 September 2021
Commissioner	Liana Buchanan	1 July 2021	to	30 June 2022
Commissioner	Gemma Varley PSM	1 July 2021	to	30 June 2022
Commissioner	Bernadette McSherry	1 July 2021	to	25 June 2022
Commissioner	Dan Nicholson	1 July 2021	to	30 June 2022
Commissioner	Jennifer Coate	1 July 2021	to	15 June 2022
Commissioner	Kathleen Foley SC	1 July 2021	to	30 June 2022
Commissioner	Dr Vivian Waller	1 July 2021	to	30 June 2022
Accountable Officer				
Chief Executive Officer	Ms Merrin Mason PSM	1 July 2021	to	30 June 2022

Remuneration

Remuneration received or receivable by the Accountable Officer in connection with the management of the Commission during the reporting period was in the range: \$240,000 – \$250,000 (\$230,000 – \$240,000 in 2020-21).

8.3. Remuneration of executives and key management personnel

The number of executive officers and key management personnel, other than Ministers and accountable officers, and their total remuneration during the reporting period are shown in the table on the following page. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

	Total Remuneration	
Remuneration of executive officers (including key Management Personnel as disclosed in Note 8.4) ^(a)	2022 \$	2021 \$
Short-term employee benefits	637,063	604,730
Post-employment benefits	57,736	52,731
Other long-term benefits	19,257	17,493
Total remuneration	714,056	674,954
Total number of executives ^(c)	10	11
Total annualised employee equivalents ^(b)	2.8	2.9

(a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.4).

(b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

(c) Total number of executives includes paid and unpaid Commissioners.

8.4. Related parties

The Commission is an independent agency established under the *Victoria Law Reform Commission Act 2000*. It is a wholly owned and controlled entity of the State of Victoria.

Related parties of the Commission include:

- > all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- > all cabinet ministers and their close family members; and
- > all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Significant transactions with government-related entities

The Commission received funding of \$3.119 million (2021: \$2.726 million) and made payments of \$0.262 million (2021: \$0.254 million) to government-related entities.

During the year, the Commission had the following government-related entity transactions:

- > \$117,018 in payroll tax to the State Revenue Office (2021: \$105,238).
- > \$145,354 in other transactions that are collectively, but not individually significant (2021: \$148,418).

Key management personnel of the Commission includes the Attorney-General, The Hon. Jaclyn Symes, MP; the Acting Attorney-Generals, The Hon. Natalie Hutchins, MP and The Hon. Lisa Neville, MP; and the Chair and Commissioners of the Victorian Law Reform Commission; and members of the Senior Executive Team, which includes:

Key Management Personnel	Position Title
The Hon. Anthony North QC	Chair
Bruce Gardner PSM	Commissioner
Alison O'Brien PSM	Commissioner
Liana Buchanan	Commissioner
Gemma Varley PSM	Commissioner
Bernadette McSherry	Commissioner
Dan Nicholson	Commissioner
Jennifer Coate	Commissioner
Kathleen Foley SC	Commissioner
Dr Vivian Waller	Commissioner
Ms Merrin Mason PSM	Chief Executive Officer

The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements.

Outside of normal citizen type transactions with the Commission, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of auditors

	2022	2021
	\$	\$
Victorian Auditor General's Office		
Audit or review of the financial statements	24,500	27,400
Other non-audit services^(a)		
Internal audit	18,450	19,710
Total remuneration of auditors	42,950	47,110

(a) The Victorian Auditor-General's Office is prohibited from providing non-audit services.

8.6. Subsequent events

The policy in connection with recognising subsequent events that are for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue is as follows:

- > adjustments are made to amounts recognised in the financial statements where those events provide information about conditions that existed at the reporting date; and/or
- > disclosure is made where the events relate to conditions that arose after the end of the reporting period that are considered to be of material interest.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Commission, the results of its financial operations or the state of affairs of the Commission in the future financial years.

8.7. Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2021-22 reporting period. These accounting standards have not been applied to the Model Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- > AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments*.
- > AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates*.
- > AASB 2021-6 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*.
- > AASB 2021-7 *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*.

8.8. Glossary of technical terms

The following is a summary of the major technical terms used in this report.

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Comprehensive result is the amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

Controlled item generally refers to the capacity of the Commission to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.

Financial asset is any asset that is:

- > cash
- > an equity instrument of another entity
- > a contractual right to receive cash or another financial asset from another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial liability is any liability that is:

- > a contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Financial statements in this Report comprises:

- > a balance sheet as at the end of the period;
- > a comprehensive operating statement for the period;
- > a statement of changes in equity for the period;
- > a cash flow statement for the period;
- > notes, comprising a summary of significant accounting policies and other explanatory information; and
- > comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements*.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.

Non-financial assets are all assets that are not financial assets. It includes inventories and plant and equipment.

Operating result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets and fair value changes of financial instruments.

Payables includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

Receivables includes amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Supplies and services generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of the Commission.

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

8.9. Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The financial statements and notes are presented based on the illustration for a government Department in the *2021-22 Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the Commission's annual reports.

DISCLOSURE INDEX

The annual report of the Commission is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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Note: (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.

Legislation

Freedom of Information Act 1982

Building Act 1993

Public Interest Disclosures Act 2012

Carers Recognition Act 2012

Disability Act 2006

Local Jobs First Act 2003

Financial Management Act 1994

BUDGET PORTFOLIO OUTCOMES

The Budget Portfolio Outcomes provide comparisons between the actual financial statements of the agency and forecast financial information published in the Budget Papers.

The following table provides information for the current and previous four financial years.

The following Budget Portfolio Outcomes statements are not subject to audit by the Victorian Auditor-General's Office.

Financial review of operations and financial condition

Five year financial summary	2022	2021	2020	2019	2018
	\$	\$	\$	\$	\$
Annual Appropriation	1,226,200	890,000	856,100	662,300	665,300
Actual					
Output appropriations					
– Department of Justice and Community Safety	816,200	890,000	856,100	662,300	665,300
Grants - Specific Purpose – Department of Justice and Community Safety	410,000	-	-	-	-
Grants - Legal Services Board	1,893,049	1,836,210	2,243,000	1,893,106	2,045,567
Interest	-	-	-	9,235	6,214
Total revenue	3,119,249	2,726,210	3,099,100	2,564,641	3,382,381
Total expenses	(3,025,387)	(3,168,704)	2,782,619	(2,577,906)	(2,771,724)
Net result from continuing operations	110,035	(436,752)	313,356	(29,674)	(50,235)
Net cash flow from operating activities	456,534	(92,795)	585,298	(83,364)	(39,901)
Total assets	933,260	1,106,124	1,697,544	506,024	661,603
Total liabilities	790,579	1,090,271	1,244,941	366,777	492,861

Any difference between the annual appropriation and the actual grant from The Department of Justice and Community Safety is a direct result of the annual Government Efficiency Dividend, plus an adjustment for depreciation funded capital expenditure.

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