



Australian Government

Australian Law Reform Commission

# Annual Report

2023 | 2024



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**Australian Government**  
**Australian Law Reform Commission**

The Hon Mark Dreyfus KC MP  
Attorney-General  
PO Box 6022  
Parliament House  
Canberra ACT 2600  
4 October 2024

Dear Attorney-General

On behalf of the members of the Australian Law Reform Commission ('ALRC'), I am pleased to present the ALRC's Annual Report for the period 1 July 2023 to 30 June 2024.

This Report has been prepared in accordance with section 46 of the Public Governance, Performance and Accountability Act 2013 (Cth) ('PGPA Act'). The annual performance statement in this report is prepared in accordance with section 39(1)(a) of the PGPA Act, and accurately presents the Commission's performance for the 2023–24 financial year in accordance with subsection 39(2) of the PGPA Act.

The Report includes the Commission's audited financial statements prepared in accordance with the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (Cth) ('PGPA Financial Reporting Rule').

As required by sections 10 and 17AG(2)(b) of the Public Governance, Performance and Accountability Rule 2014 (Cth) ('PGPA Rule'), I certify that the ALRC has prepared fraud risk assessments and a fraud control plan; that the ALRC has appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet its specific needs; and that the ALRC has taken all reasonable measures to deal appropriately with fraud. There have been no instances of fraud identified during the period.

Yours sincerely

The Hon Justice Mordecai Bromberg  
President

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# President's Foreword

# President's Foreword



On behalf of the Australian Law Reform Commission (ALRC), I am pleased to present the Annual Report for 2023-24, my second as President.

Good laws are vital to the social and economic wellbeing of the nation.

The ALRC is the Australian Government's independent research and advisory body on law reform. We are expert at conducting inquiries into the most complex legal and policy issues confronting Australia.

In 2025, the ALRC will celebrate its 50th anniversary. Since its formation, the ALRC has delivered 79 inquiries providing independent and evidence-based recommendations for the improvement of Australian law and practice. Those recommendations have proved demonstrably beneficial to law makers and the Australian people.

The ALRC has established a well-earned reputation for excellence. Our inquiries are led by renowned subject-matter experts. Our staff are skilled in policy development and legislative design. Our recommendations are based on comprehensive consultations and research.

There is significant need for law reform across all areas of government. This includes the need to systematically review, simplify and modernise existing laws and to ensure future laws are well designed, meet their policy purpose and take account of those most impacted by them.

As President, my vision is for government to more extensively utilise the ALRC, so that the valuable contribution we have made to improving the law can be enhanced.

I am pleased to report that government is increasingly realising the full potential of the ALRC. We are currently conducting two inquiries and are about to commence a third. Our increased utilisation is reflected in the substantial growth of our team and the opening of a second office in Melbourne. The challenge for the ALRC, and for government in respect of resourcing, is to sustain and build upon that momentum.

Over the past year the ALRC completed two inquiries and commenced two inquiries:

- the Financial Services Legislation Inquiry (FSL Inquiry), a three-year inquiry delivered to the Attorney-General in November 2023;
- the Religious Educational Institutions and Anti-Discrimination Laws Inquiry (ADL Inquiry), a 13-month inquiry delivered to the Attorney-General in December 2023;

- the Justice Responses to Sexual Violence Inquiry (JRSV Inquiry), a 12-month inquiry due to the Attorney-General in January 2025, and
- the Future Acts Regime Inquiry (Future Acts Inquiry), an 18-month inquiry due to the Attorney-General in December 2025.

I have been greatly assisted by the expertise and leadership of ALRC Commissioners and extend my appreciation to:

- the Hon Justice Craig Colvin, who served as Commissioner on the FSL Inquiry;
- the Hon Justice Stephen Rothman AM, who served as Commissioner on the ADL Inquiry;
- Marcia Neave AO and Judge Liesl Kudelka, who are Commissioners on the JRSV Inquiry;
- Tony McAvoy SC, who is Commissioner for the Future Acts Inquiry; and
- the Hon Justice Mark Moshinsky, who acted as ALRC President from January to July 2023, and who continues to serve the ALRC as a part-time Commissioner.

I extend my deep gratitude to the staff of the ALRC, to the members of our advisory committees and to our expert readers. Their commitment to excellence, integrity and innovation ensures the ALRC's place as a leading law reform agency.



The Hon Justice Mordecai Bromberg

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# Year in review

# Year in review

## About the ALRC

The ALRC is an Australian Government agency that operates under the *Australian Law Reform Commission Act 1996* (Cth) ('ALRC Act'). The ALRC is an independent agency providing research and advice on law reform to the Australian Government and Parliament.

The ALRC receives inquiries from the Attorney-General and undertakes best-practice consultation and research, concluding with the provision of evidence-based law reform recommendations to the Australian Government and Parliament. The ALRC's remit includes all Commonwealth laws.

Pursuant to the ALRC Act, ALRC recommendations seek to:

- bring the law into line with current conditions and needs;
- remove defects in the law;
- simplify the law;
- adopt new or more effective methods for administering the law and dispensing justice;
- promote uniformity between states and territories; and
- provide improved access to justice.

## ALRC outcome objective

The ALRC's outcome objective is to provide:

*Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education (Outcome 1).*

The ALRC has one program to achieve this outcome: conducting inquiries into aspects of Australian law and related processes for the purpose of law reform (Program 1).

The ALRC is structured around inquiry teams that are led by the President and usually a Commissioner, supported by legal officers of various levels of seniority.

## Law reform inquiries in 2023–24

In the 2023–24 financial year, demand for ALRC inquiries continued with work spanning four law reform inquiries:

- A Review of the Legislative Framework for Corporations and Financial Services Regulation (the 'Financial Services Legislation Inquiry');
- a Review of Religious Educational Institutions and Anti-Discrimination Laws (the 'Religious Educational Institutions and Anti-Discrimination Laws Inquiry');
- a Review of Justice Responses to Sexual Violence (the 'Justice Responses to Sexual Violence Inquiry'); and
- a Review of the Future Acts Regime in the Native Title Act 1993 (Cth) (the 'Future Acts Regime Inquiry').

Summaries of the inquiries on which the ALRC worked in 2023–24 are provided below.

## Inquiry publications

In the 2023–24 financial year, the ALRC published a range of reports, consultation papers, and background papers.

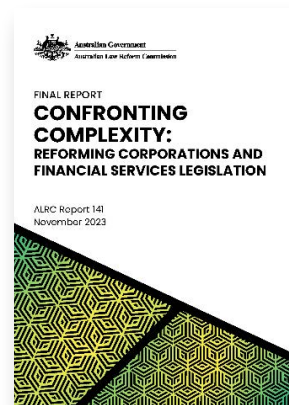
**Table 1:** Inquiry publications completed 2023–24

Area	Publication title	Date of completion
<b>Financial Services Legislation</b>	<i>Reflecting on Reforms III – Submissions to Interim Report C (FSL12)</i>	21 September 2023
<b>Financial Services Legislation</b>	<i>Confronting Complexity: Reforming Corporations and Financial Services Legislation (ALRC Report 141)</i>	30 November 2023
<b>Anti-Discrimination Laws</b>	<i>Background Paper: International Comparisons (ADL1)</i>	14 December 2023
<b>Anti-Discrimination Laws</b>	<i>Background Paper: What We Heard (ADL2)</i>	14 December 2023
<b>Anti-Discrimination Laws</b>	<i>Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws (ALRC Report 142)</i>	15 December 2023
<b>Justice Responses to Sexual Violence</b>	<i>Issues Paper (2024)</i>	17 April 2024

# Financial Services Legislation Inquiry

## Figures

<i>Referred</i>	11 September 2020
<i>Tabled in Parliament</i>	Final Report: 18 January 2024
<i>Submissions received during reporting period</i>	16 (Interim Report C) (Total for the Inquiry: 98)
<i>Consultations held during reporting period</i>	3 (Interim Report C) (Total for the Inquiry: 200+)
<i>Seminars and webinars during reporting period:</i>	1
<i>Background papers published during reporting period</i>	1



## Background

On 11 September 2020, the Attorney-General asked the ALRC to inquire into Australia's legislative framework for corporations and financial services regulation and specifically, 'whether, and if so what, changes to the *Corporations Act 2001* (Cth) and the *Corporations Regulations 2001* (Cth) could be made to simplify and rationalise the law'. The Terms of Reference set out three aspects of the legislative framework for the ALRC to review:

- the use of definitions in corporations and financial services legislation;
- the coherence of the regulatory design and hierarchy of laws, covering primary law provisions, regulations, class orders, and standards; and
- how the provisions contained in Chapter 7 of the *Corporations Act 2001* (Cth) and the *Corporations Regulations 2001* (Cth) could be reframed or restructured so that the legislative framework for financial services licensing and regulation achieves certain aims.

The Terms of Reference also provided that the ALRC must have regard to:

- the importance, within the context of existing policy settings, of having an adaptive, efficient and navigable legislative framework for corporations and financial services;
- the need to ensure there is meaningful compliance with the substance and intent of the law; and
- the continuing emergence of new business models, technologies and practices.

The ALRC was required to publish three Interim Reports, and a Final Report, during the Inquiry. The Interim Reports focused on one of the aspects of the legislative framework identified above. Each Interim Report included specific questions and proposals for public comment. All Interim Reports, and the Final Report, have now been submitted to the Attorney-General and tabled in Parliament.

The Inquiry formed part of the Australian Government's response to the Report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry, published in February 2019. The Inquiry also followed the 2017 Report of Treasury's ASIC Enforcement Review Taskforce, the 2015 Final Report of the Australian Government Competition Policy Review, the 2014 Final Report of the Financial System Inquiry, and the 2014 Final Report of the Productivity Commission titled *Access to Justice Arrangements*.

## Consultation

On 22 June 2023, Interim Report C was tabled in Parliament. The ALRC invited written submissions from stakeholders in response to the questions and proposals in Interim Report C. The Inquiry received 17 submissions in response, 16 of which were received during the reporting period.

As the ALRC prepared to publish the Final Report, it sought out the views of interested stakeholders in several ways, including by holding individual consultations and roundtable sessions, and attending industry and professional events. During the reporting period, the ALRC held three consultations with key stakeholders and convened an Advisory Committee meeting. Overall, the ALRC conducted more than 200 consultations during the three-year Inquiry.

## Background papers

The ALRC published one background paper during the reporting period.

*Reflecting on Reforms III – Submissions to Interim Report C*, September 2023, broadly outlined the feedback received by the ALRC through written submissions in response to Interim Report C. The ALRC received 17 submissions, which provided feedback in response to the proposals, questions, and recommendations in Interim Report C. The majority of proposals were supported by stakeholders. The submissions were useful in highlighting issues for the ALRC to consider further when developing recommendations for the Final Report.

## Final Report

The Final Report, *Confronting Complexity: Reforming Corporations and Financial Services Legislation*, was tabled in Parliament on 18 January 2024. The Final Report contained 58 recommendations for reform, 23 of which were included in earlier Interim Reports. The recommendations in the Final Report built upon the proposals in the Interim Reports and were aimed at transforming corporations and financial services legislation into a more adaptive, efficient, and navigable legislative framework.

Key recommendations included:

- improving the navigability and comprehensibility of defined terms in the *Corporations Act 2001* (Cth) and the *Australian Securities and Investments Commission Act 2001* (Cth);
- a reformed legislative framework for financial services regulation, consisting of restructured and reframed primary legislation in the form of the Financial Services Law, a single legislative instrument, called the Scoping Order, and thematic, consolidated rulebooks;
- thematically grouping and consolidating provisions to improve legislative coherence, covering provisions relating to consumer protection, financial products and services disclosure, financial advice, and general regulatory obligations;
- the creation of a taskforce (or taskforces) dedicated to implementing the ALRC's reforms;
- improving the clarity and transparency of offence and penalty provisions; and
- principles for designing legislation in a way that makes it easier for users to navigate and understand the legislation.

## Webinars and events

The ALRC hosted one webinar, for the Financial Services Inquiry, during the reporting period.

'Confronting Complexity: The ALRC's reforms to financial services legislation and beyond' was hosted on 1 May 2024, in collaboration with Wolters Kluwer Australia. The webinar was facilitated by June Ahern (Lawyer and Company Law Content Editor, Wolters Kluwer Australia) and Francis Leach (Director of Communications & Media, ALRC), with a panel comprised of ALRC staff (Christopher Ash, Principal Legal Officer; Nicholas Simoes da Silva, Senior Legal Officer; and Ellie Filkin, Legal Officer). The webinar was a conversational and interactive analysis of the Final Report, and discussion focused on legislative complexity, the recommended legislative framework for financial services legislation, and implementation. The webinar had 293 attendees, and an engagement rate of 93%.

# Religious Educational Institutions and Anti-Discrimination Laws Inquiry

## Figures

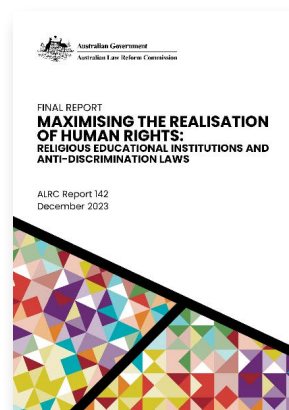
<i>Referred</i>	4 November 2022
<i>Date due</i>	31 December 2023
<i>Submissions received during reporting period</i>	0 (Total for the Inquiry: 428 submissions and 41,000 survey responses)
<i>Consultations held during reporting period (Individuals consulted)</i>	19 (29 consultees) (Total for the Inquiry: 131)
<i>Presentations</i>	1 Webinar
<i>Publications</i>	1 Final Report 1 Summary Report 2 Background Papers

## Background

The Australian Government made a commitment to amend the *Sex Discrimination Act* and other Commonwealth anti-discrimination laws (as necessary), including the *Fair Work Act*, to ensure that a religious educational institution:

- must not discriminate against a student on the basis of sexual orientation, gender identity, marital or relationship status or pregnancy;
- must not discriminate against a member of staff on the basis of sex, sexual orientation, gender identity, marital or relationship status or pregnancy; and
- can continue to build a community of faith by giving preference, in good faith, to persons of the same religion as the educational institution in the selection of staff.

On 4 November 2022, the Attorney-General asked the ALRC to recommend the legislative reforms necessary to ensure, to the extent practicable, that Commonwealth anti-discrimination laws reflect the Government's commitment (as set out above) in a manner that is consistent with Australia's international legal obligations.



## Final Report

On 21 March 2024, ALRC's Final Report, *Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws*, was tabled in Parliament. The Final Report was also accompanied by a Summary Report.

The Final Report contained 11 recommendations and set out:

- how government can implement its policy commitments in a manner that is consistent with Australia's international legal obligations;
- how government can ensure greater consistency between Commonwealth law and state and territory laws, as well as the law in comparable overseas jurisdictions;
- the approach the ALRC adopted and the social context of the Inquiry;
- an overview of Australia's international law obligations, relevant human rights, and relevant domestic laws; and
- summaries of relevant legislative provisions, guidance materials, and international jurisprudence on the topic of institutional autonomy.

## Background Papers

During the reporting period, the ALRC produced two Background Papers for this Inquiry.

*International Comparisons* (ADL1) examined examples of how jurisdictions have sought to maximise the realisation of all human rights in the context of religious educational institutions. The Background Paper provided a high-level comparative overview of how anti-discrimination laws are applied in religious educational institutions in the European Union, England and Wales, the Republic of Ireland, New Zealand, and Canada.

*What We Heard* (ADL2) gathered and reflected the wide range of views the ALRC heard throughout the course of the Inquiry. The Background Paper included an overview of the Inquiry's approach and methodology to establish the evidentiary basis for the ALRC's recommendations in its Final Report.

## Webinar

The ALRC and Wolters Kluwer hosted one webinar during the reporting period. 'Maximising rights in religious education institutions: International perspectives' was hosted on 24 September 2023 with a panel including Professor Carolyn Evans (Vice-Chancellor and President, Griffith University), Professor Lucy Vickers (Professor of Law, Oxford Brookes University) and Professor Heiner Bielefeldt (Former UN Special Rapporteur on freedom of religion or belief; and Professor of Human Rights and Human Rights Policy, University of Erlangen). The webinar had over 200 registrations and the recording has been viewed 457 times on the ALRC's YouTube channel.

## Consultation

During the reporting period, the ALRC conducted 19 consultations with individuals and organisations across domestic and international jurisdictions. Overall, the ALRC conducted 68 consultations during the Inquiry, speaking with over 130 consultees. The consultations heard a range of perspectives on how anti-discrimination legislation should apply to religious educational institutions.

These consultations included conversations with religious educational institutions (including universities, schools, education peak bodies, principals and teachers), religious leaders, religious advocacy groups, parents, state and territory government bodies (including community justice departments, human rights commissions, anti-discrimination and equal opportunity commissions), legal bodies and law societies, legal practitioners, unions, academics, LGBTQ+ advocacy groups, and international anti-discrimination and religious freedom experts.

During the reporting period the ALRC also met once with the Advisory Committee for the Inquiry.



# Justice Responses to Sexual Violence Inquiry

## Figures

<i>Referred</i>	23 January 2024
<i>Date due</i>	22 January 2025
<i>Submissions received during reporting period</i>	213 (Inquiry ongoing)
<i>Consultations held during reporting period</i>	78 (~ 230 individuals)

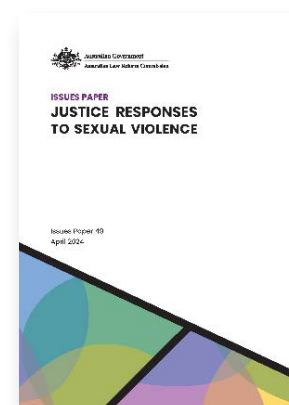
## Background

On 23 January 2024, the Attorney-General asked the ALRC to inquire into justice responses to sexual violence in Australia. The Inquiry forms part of the Government's commitment to strengthen and harmonise sexual assault and consent laws. The ALRC is to promote and consider just outcomes for people who have experienced sexual violence, including minimising retraumatisation.

The Terms of Reference ask the ALRC to have regard to:

- laws and frameworks about evidence, court procedures and processes and jury directions;
- laws about consent;
- policies, practices, decision-making and oversight and accountability mechanisms for police and prosecutors;
- training and professional development for judges, police, and legal practitioners to enable trauma-informed and culturally safe justice responses;
- support and services available to people who have experienced sexual violence, from prior to reporting, to after the conclusion of formal justice system processes. This should include consideration of:
  - current supports such as legal assistance, appropriately trained and accredited interpreters, witness assistance and intermediaries, and the accessibility of those supports;
  - innovative supports including independent legal representation; and
  - information and resources provided to victims and survivors about supports available and justice processes;
- alternatives to, or transformative approaches to, criminal prosecutions, including restorative justice, civil claims, compensations schemes, and specialist court approaches.

The ALRC was also asked to consider the impacts of laws and legal frameworks on population cohorts that are disproportionately reflected in sexual violence statistics, and on those with identities intersecting across cohorts. In undertaking this work, the ALRC was asked to adopt a trauma-informed, holistic, whole-of-systems, and transformative approach.







## Issues Paper

On 17 April 2024, the ALRC released an Issues Paper with questions focusing on the information, support, and justice options available to people who have experienced sexual violence. The Issues Paper included 56 questions across several topics such as criminal processes, civil processes, restorative justice, workplace laws, and financial assistance schemes. The ALRC requested that responses be received by 24 May 2024. During the reporting period, the ALRC received 213 submissions from organisations and individuals in response to the Issues Paper. The ALRC granted extensions to over 70 stakeholders who required additional time to complete their submissions. The ALRC also supported a small number of people who have experienced sexual violence to make an assisted submission.

## Consultation

During the reporting period the ALRC conducted 78 consultations with individuals and organisations across domestic and international jurisdictions. Consultees included people who have experienced sexual violence, academics, judicial officers, court services, police, legal practitioners and services, regulators, government, and organisations that provide specialised services for people who have experienced sexual violence, First Nations people, sex workers, refugees and migrants, and people from culturally and linguistically diverse communities.

## Lived-experience Expert Advisory Group

The Government convened a lived-experience Expert Advisory Group comprising people who have experienced sexual violence and advocates to support the ALRC's Inquiry and implementation of recommendations. During the reporting period ALRC consulted twice with the lived-experience Expert Advisory Group and had further consultations with group members.

# Future Acts Regime Inquiry

## Figures

Referred	4 June 2024
Date due	8 December 2025

## Background

On 4 June 2024, the Attorney-General asked the ALRC to inquire into the future acts regime in the *Native Title Act 1993* (Cth). The Terms of Reference ask the ALRC to consider:

- the intention of the *Native Title Act 1993* (Cth);
- the current operation of the future acts regime, with the aim of fixing any inefficacy, inequality, or unfairness;
- options for efficiencies in the future acts regime;
- the rights and obligations set out in international law instruments to which Australia is a party, or has pledged to support;
- options within laws and legal frameworks to support native title groups to effectively engage with the future acts regime, and to facilitate consensus-building;
- options to support native title groups, proponents, and government to work collaboratively to share in the benefits of development on native title land;
- options to ensure native title groups receive commensurate and timely compensation;
- options for how the future acts regime can support fair negotiations;
- procedural rights for native title groups;
- whether the *Native Title Act 1993* (Cth) appropriately provides for new and emerging industries;
- the role of the National Native Title Tribunal;
- how the rights in the future acts regime compare with other land rights regimes; and
- options to strengthen data collection and transparency.

The Inquiry forms part of the Government response to the Joint Standing Committee on Northern Australia's report on the destruction of First Nations cultural heritage, *A Way Forward*. In undertaking this Inquiry, the ALRC will have regard to the Socio-economic Outcomes and Priority Reforms of the National Agreement on Closing the Gap and will consider work underway to address recommendations arising from the *A Way Forward* Report.

# Report on Performance

# Report on Performance

## Annual Performance Statements

### Introductory statement

The ALRC annual performance statement is prepared for sections 39(1)(a) and (b) of the PGPA Act for the 2023–24 financial year and, in the opinion of the President as the Accountable Authority, complies with subsection 39(2) of the PGPA Act.

### Our purpose

This annual performance statement provides information about ALRC's performance in achieving its purpose. The purpose as set out in the Portfolio Budget Statement 2023–24 is to contribute to informed government decisions about law reform that will lead to a fair, equitable, and accessible system of federal justice that contributes to a just and secure society.

### Environment

The ALRC is an independent law reform agency that undertakes research and consultation and provides government with recommendations for reform. The ALRC employs best practice inquiry, research and consultation methodologies. The average staffing level depends on the number of inquiries on at any given time. The ALRC is currently funded through an annual appropriation to undertake one inquiry per year, however has capacity to deliver additional inquiries per year when sufficient additional resources are made available.

In 2023–24, the ALRC predominantly worked on three inquiries: the Justice Responses to Sexual Violence Inquiry, the Religious Educational Institutions and Anti-Discrimination Laws Inquiry, and the Financial Services Legislation Inquiry. On 4 June 2024 the Attorney-General announced the Future Acts Regime Inquiry and preliminary work was completed in the 2023–24 financial year.

The ALRC delivered the Final Report of the Financial Services Legislation Inquiry on 30 November 2023 and the Final Report for the Religious Educational Institution and Anti-Discrimination Laws Inquiry on 15 December 2023. In the 2024–25 financial year, the ALRC will deliver the Final Report of the Justice Responses to Sexual Violence Inquiry by 22 January 2025 and expects to continue working on multiple inquiries per year.

### Performance criteria for 2023–24

The ALRC measures its success through the following key performance indicators (KPIs):

- the number of consultation papers and the number of reports to government;
- the percentage of inquiries completed on time in accordance with the terms of reference set by the Attorney-General;
- the number of citations or references to ALRC consultation documents, reports and recommendations in Parliamentary debates and committee reports, court citations and decisions, and academic publications and other publications;
- the number of submissions received for each inquiry;
- the number of consultations held for each inquiry;
- the breadth of community engagement in the work of the ALRC through the number of subscribers to the ALRC's E-news, visitors to the website, and public attendees at ALRC seminars; and
- the number of publications, presentations, and speaking engagements of ALRC staff.

The ALRC Performance Criteria are sourced from the ALRC Corporate Plan 2023–26.

## Result against performance criteria

**Table 2:** KPI performance 2023–24

The ALRC has met all its performance measures for the financial year 2023–24 as assessed against the targets set at the beginning of the year.

Performance measure	2023–24 target	1 July 2023 – 30 June 2024	
<b>Number of reports</b>	4	6	<i>Reflecting on Reforms III – Submissions to Interim Report C (FSL12)</i> <i>Confronting Complexity: Reforming Corporations and Financial Services Legislation (ALRC Report 141)</i> <i>Background Paper: International Comparisons (ADL1)</i> <i>Background Paper: What We Heard (ADL2)</i> <i>Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws (ALRC Report 142)</i> <i>Justice Responses to Sexual Violence: Issues Paper (2024)</i>
<b>Timeliness of reports</b>	100%	100%	All reports were submitted to the Attorney-General in accordance with their submission dates. <i>Confronting Complexity: Reforming Corporations and Financial Services Legislation (ALRC Report 141)</i> was submitted on 30 November 2023 as required by the Terms of Reference. <i>Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws (ALRC Report 142)</i> was submitted on 15 December 2023 as required by the Terms of Reference.
<b>Citations or references</b>	100	187	This includes citations and references in court and tribunal decisions, parliamentary debates, parliamentary committee reports, and academic publications.
<b>Submissions received per inquiry</b>	50	Financial Services: 16 (Total for the Inquiry: 98) Anti-Discrimination Laws: 0 (Total for the Inquiry: 428) Justice Responses to Sexual Violence: 213 (Inquiry ongoing) <b>Total for period: 229</b>	
<b>Consultations held per inquiry</b>	25	Financial Services: 3 (Total for Inquiry: 200+) Anti-Discrimination Laws: 18 (Total for the Inquiry: 131) Justice Responses to Sexual Violence: 78 (Inquiry ongoing) <b>Total for period: 99</b>	

<b>Presentations, articles and speaking engagements</b>	25	40	
<b>Broader community engagement</b>			
<b>E-news subscribers</b>	1350	7874	
<b>Visitors to website</b>	500,000	1,158,094	
<b>Public attendance at ALRC seminars</b>	250	453	<i>Maximising rights in religious educational institutions: International perspectives: 160</i> <i>Confronting Complexity: the ALRC's reforms to financial services legislation and beyond: 293</i>

## Analysis of performance

### Number of reports

The core output of the ALRC comprises consultation papers and reports to government with recommendations for law reform.

The ALRC published two reports in 2023–24:

- *Confronting Complexity: Reforming Corporations and Financial Services Legislation* (ALRC Report 141); and
- *Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws* (ALRC Report 142).

The ALRC also published one consultation paper and three background papers:

- *Justice Responses to Sexual Violence: Issues Paper* (2024);
- *Reflecting on Reforms III – Submissions to Interim Report C* (FSL12);
- *Background Paper: International Comparisons* (ADL1); and
- *Background Paper: What We Heard* (ADL2).<sup>1</sup>

### Timeliness of reports

The timeliness of reports is an indicator of the effectiveness of the ALRC in meeting the terms of reference for inquiries established by the Attorney-General, which include a reporting date. The ALRC met its reporting timing requirements for *Confronting Complexity: Reforming Corporations and Financial Services Legislation* (ALRC Report 141) and *Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws* (ALRC Report 142).

<sup>1</sup> Background papers were first introduced in 2020–21 as part of a revamped consultation process. They have previously not been counted as reports. However, this has been reconsidered given their substantive content and their critical role as part of stakeholder engagement and consultation.

## Court citations

Past ALRC reports are a source of accurate and informative material on the law that was the subject of each inquiry.

The ALRC identified 61 judgments of Australian courts and tribunals that referred to ALRC work, such as reports and background papers, during 2023–24. This included two citations by the High Court of Australia and 20 citations by the Federal Court of Australia. A total of 26 different ALRC reports were cited in court judgments. Across jurisdictions, frequently cited reports included:

- *Evidence (Interim)* (ALRC Report 26, 1985);
- *Uniform Evidence Law* (ALRC Report 102, 2006);
- *Grouped Proceedings in the Federal Court* (ALRC Report 46, 1988);
- *General Insolvency Inquiry* (ALRC Report 45, 1988);
- *For Your Information: Australian Privacy Law and Practice* (ALRC Report 108, 2008); and
- *Foreign State Immunity* (ALRC Report 24, 1984).

In addition to ALRC reports, ALRC discussion papers and background papers such as the *Inquiry into Class Action Proceedings and Third-Party Litigation Funders Discussion Paper* have been cited in court judgments.

## Mentions in Parliament

The number of mentions of ALRC reports in Parliament provides an indication of Parliament's engagement with the ALRC's work and the esteem in which it is held.

There were 105 references to ALRC reports and recommendations in second reading speeches, committee reports, and other Parliamentary proceedings during 2023–24. Examples include references to:

- *Financial Services Legislation: Interim Report A* (ALRC Report 137, 2021) and *Financial Services Legislation: Interim Report B* (ALRC Report 139, 2022) in relation to the Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023 and Treasury Laws Amendment (Modernising Business Communications and Other Measures) Bill 2023.
- *Family Law for the Future: An Inquiry into the Family Law System* (ALRC Report 135, 2019) in relation to the Family Law Amendment Bill 2023 and the Family Law Amendment (Information Sharing) Bill 2023.
- *Classification – Content Regulation and Convergent Media* (ALRC Report 118, 2012) in relation to the Classification (Publications, Films and Computer Games) Amendment (Industry Self-Classification and Other Measures) Bill 2023.

## References in academic publications

The work of the ALRC has long been a resource for academics studying law as well as social policy. The ALRC strives for its published reports to be authoritative and accurate. In 2023–24, the ALRC was cited in at least 21 academic publications, including journal articles, research papers and textbooks.

Cited reports include:

- *Confronting Complexity: Reforming Corporations and Financial Services Legislation* (ALRC Report 141, 2023);
- *For Your Information: Australian Privacy Law and Practice* (ALRC Report 108, 2008); and
- *Recognition of Aboriginal Customary Laws* (ALRC Report 31, 1986).



## Submissions

The number of submissions received by the ALRC is a measure of public engagement with its work and the extent to which the consultation papers have stimulated debate and discussion. However, the number of submissions received for any inquiry is also influenced by its subject matter — particular inquiries that are likely to generate a greater, broader degree of public interest and participation than others — and the stage of the inquiry during the reporting period.

The ALRC received 229 submissions in 2023–24. Sixteen of the submissions related to the Financial Services Legislation Inquiry Interim Report C. A total of 213 related to the Justice Responses to Sexual Violence Inquiry. These submissions were received in response to the Inquiry's Issues Paper. The submission period for the Religious Educational Institutions and Anti-Discrimination Laws Inquiry ended in February 2023, therefore, no submissions were recorded within the reporting period.

## Consultations

For each inquiry the ALRC seeks to consult with people likely to be affected by the laws in question and people who have expertise and experience in the laws under review. The number of consultations held is one indicator of the breadth of the evidence base that underpins the ALRC's recommendations and of community engagement with the ALRC's law reform process.

In 2023–24, the ALRC conducted 99 consultations with stakeholders and experts across Australia and overseas. The consultation period for the Financial Services Legislation Inquiry closed in July 2023, and the consultation period for the Religious Educational Institutions and Anti-Discrimination Laws Inquiry ended in September 2023. Consultations for the Justice Responses to Sexual Violence Inquiry began in February 2024.

## Presentations, articles and speaking engagements

Presenting at public conferences, seminars and Parliamentary inquiries, and contributing articles to journals and publications ensures that the work of the ALRC is publicly debated and discussed. In total there were 40 presentations, articles, and speaking engagements by ALRC Commissioners and staff in 2023–24.

Highlights of ALRC presentations and speaking engagements in 2023–24 included:

- Presentation to the Law Council of Australia Corporations Committee on the Financial Services Legislation Inquiry by Andrew Godwin, Nicholas Simoes da Silva and Ellie Filkin.
- Publication of articles on the ALRC's Financial Services Legislation Inquiry, including 'Should we use emojis in legislative drafting?' by Jane Hall and 'The regulatory challenges of evolving technology and financial services law' by Dr Vannessa Ho.
- Keynote speech by Justice Mordecai Bromberg to Monash University Law School Gala dinner 2023.
- Keynote presentation by Justice Mordecai Bromberg to Law Institute of Victoria's CPD Intensive 2024.

## E-news subscribers

The ALRC maintains a general mailing list — the ALRC Brief — to provide regular updates on the ALRC's work, as well as Inquiry specific mailing lists. Subscriptions to the E-news reflect sustained engagement with a specific Inquiry or the ALRC's work generally.



**Table 3:** E-news subscribers at 30 June 2024

Audience	Number of subscribers
ALRC Brief	4,767
Financial Services	1,966
Anti-Discrimination Laws	899
Justice Responses to Sexual Violence	262

### ALRC Website

The ALRC website is a pivotal communication tool for the ALRC and a law reform resource for the wider public. The ALRC strives to continually build value into the website, both in terms of providing useful and accessible content for stakeholders and researchers and utilising its functionality as an online consultation tool.

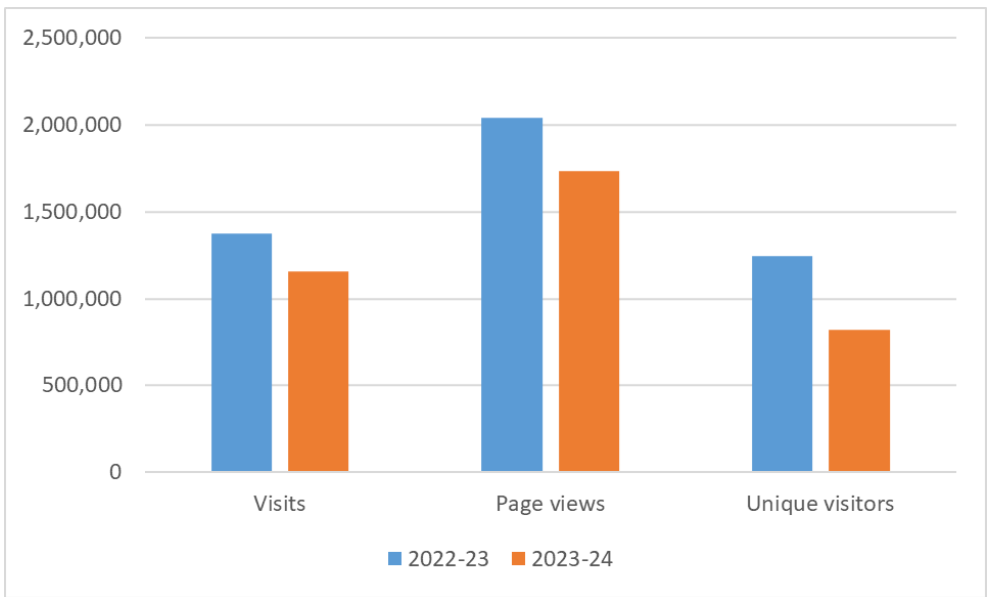
Key website metrics from Google Analytics for 2023–24 include:

- Visits: 1,158,094
- Page views: 1,737,083
- Unique visitors: 820,488

These metrics represent, compared to the 2022–23 reporting period, a:

- 15.6% decrease in visits;
- 14.8% decrease in page views; and
- 34% decrease in unique visitors.<sup>2</sup>

**Figure 1:** Comparison of website traffic: 2022–23 and 2023–24



<sup>2</sup> While the ALRC is still meeting its target, there has been a reduction from last year. The ALRC is currently reviewing and updating its communications strategy and will seek to rectify this decline in coming years.

ALRC website statistics indicate that it is not just through implementation of its recommendations that the ALRC makes a significant contribution to the discussion of laws and legal frameworks in Australia.

In 2023–24, the top four ALRC reports downloaded via the website were as follows:

- *Pathways to Justice—Inquiry into the Incarceration Rate of Aboriginal and Torres Strait Islander Peoples* (ALRC Report 133, 2018);
- *Confronting Complexity: Reforming Corporations and Financial Services Legislation* (ALRC Report 141, 2023);
- *Recognition of Aboriginal Customary Laws* (ALRC Report 31, 1986); and
- *Maximising the Realisation of Human Rights: Religious Educational Institutions and Anti-Discrimination Laws* (ALRC Report 142, 2023).

Older reports such as *Evidence* (ALRC Report 38, 1987) and *General Insolvency Inquiry* (ALRC Report 45, 1988) were also regularly accessed. Continued engagement with older reports demonstrates the enduring value of the ideas, discussion and research contained in ALRC reports.

## ALRC Seminars

The ALRC held two webinars in the reporting period, which were attended by a total of 453 people. The events were:

<i>Maximising rights in religious educational institutions: International perspectives</i>	Religious Educational Institutions and Anti-Discrimination Laws Inquiry
<i>Confronting Complexity: the ALRC's reforms to financial services legislation and beyond</i>	Financial Services Legislation Inquiry

## Implementation of reports and impact of work

The ALRC has no direct role in implementing its recommendations. There is no statutory requirement for the Australian Government to respond to ALRC reports. However, the ALRC monitors major developments in relation to issues covered in its past reports. It is not uncommon for implementation to occur some years after the completion of a report.

In late 2023, four bills fully or partially implementing ALRC recommendations were passed by both Houses and received Royal Assent.<sup>3</sup> These included implementation of recommendations from *Family Law for the Future: An Inquiry into the Family Law System* (ALRC Report 135, 2019), *Financial Services Legislation: Interim Report A* (ALRC Report 137, 2021), *Financial Services Legislation: Interim Report B* (ALRC Report 139, 2022), and *Classification – Content Regulation and Convergent Media* (ALRC Report 118, 2012).

<sup>3</sup> Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023; Treasury Laws Amendment (Modernising Business Communications and Other Measures) Bill 2023; Family Law Amendment Bill 2023 and the Family Law Amendment (Information Sharing) Bill 2023; Classification (Publications, Films and Computer Games) Amendment (Industry Self-Classification and Other Measures) Bill 2023.

## Summary and Analysis of Financial Performance

### Financial Outcomes

#### Operating outcome

The 2023–24 financial statements show an operating surplus of \$1,430,428.

#### Operating revenue

The ALRC's operating revenue of \$4,644,413 comprised of revenue from government of \$4,413,000, revenue from sale of goods (publications) of \$108,059, other revenue (audit remuneration and gain on lease disposal) of \$123,354.

#### Operating expenses

The total operating expenses of \$3,213,985 in 2023–24 were \$685,753 more than 2022–23.

The ALRC's depreciation and amortisation expense decreased by \$56,450.

#### Equity

The ALRC's total equity is \$2,548,545. This includes contributed equity of \$345,000.

#### Total assets

The ALRC's total assets increased by \$2,004,303.

#### Total liabilities

The ALRC's total liabilities increased by \$579,509.

### Entity resource statement

The ALRC's Entity Resource Statement and Expenses for Outcomes 2023–24, which summarises the total resources available to the ALRC and the total payments made by the ALRC during 2023–24, can be found in the Financial Statements.

### Compliance

The ALRC has not had any significant non-compliance with financial requirements and has therefore not made any report to its Minister, the Attorney-General.

# Management and Accountability



# Management and Accountability

## Corporate Governance

The Australian Law Reform Commission ('ALRC') operates under the *Australian Law Reform Commission Act 1996* (Cth) ('ALRC Act'), the *Public Service Act 1999* (Cth), the *Public Governance, Performance and Accountability Act 2013* (Cth) ('PGPA Act') and various instruments made under those Acts, including the *Public Governance, Performance and Accountability Rule 2014* ('PGPA Rule').

The Minister responsible for the ALRC is the Attorney-General of Australia. Section 20 of the ALRC Act states that the Attorney-General may refer matters to the ALRC for review.

## Accountable Authority

The Hon Justice Mark Moshinsky served as Acting ALRC President and Accountable Authority from 10 January 2023 to 9 July 2023. The Hon Justice Mordecai Bromberg was appointed as ALRC President and Accountable Authority on 10 July 2023.

## Members of the ALRC

Table 4 lists members of the ALRC during 2023–24 and their terms of appointment. On 30 June 2024, there were six members of the ALRC — one full-time member, and five part-time members. Remuneration for members is determined by the Remuneration Tribunal.

**Table 4:** Members 2023–24

Commissioner	Term of appointment
<b>Full-time Commissioner</b>	
The Hon Justice Mordecai Bromberg	Appointed as President 10 July 2023–9 July 2028
<b>Part-time Commissioners</b>	
Standing Part-time Commissioner	
The Hon Justice Mark Moshinsky	9 January 2023–8 January 2028
Part-time Commissioner for the Financial Services Legislation Inquiry	
The Hon Justice Craig Grierson Colvin	18 February 2021–30 November 2023
Part-time Commissioner for the Religious Educational Institutions and Anti-Discrimination Laws Inquiry	
The Hon Justice Stephen Rothman AM	3 November 2022–31 December 2023
Part-time Commissioner for the Justice Responses to Sexual Violence Inquiry	
The Hon Marcia Neave	22 January 2024–22 January 2025
Part-time Commissioner for the Justice Responses to Sexual Violence Inquiry	
Her Honour Judge Liesl Kudelka	22 January 2024–22 January 2025

## Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the ALRC. The ALRC has determined the key management personnel to be the President and the Executive Director. Key management personnel remuneration is reported in the table below.

**Table 5:** Remuneration of key management personnel 2023–24

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits	
BROMBERG, Mordecai	President (from 10 July 2024)	482,028	-	507	-	12,253	-	494,788
GODWIN, Andrew	Acting General Counsel (from 14 March 2023 to 13 March 2024)	136,517	-	-	18,978	-	-	155,495
BARSON, Ruth	Executive Director (from 14 February 2024)	96,938	-	-	14,809	785	-	112,532
Total		715,483	-	507	33,787	13,038	-	762,815

The ALRC has one Senior Executive Service Officer: the former acting General Counsel and the current Executive Director, who are included in the key management personnel disclosures. The ALRC has no staff falling within the categories required to be reported under sub-rule 17CC(4) (other highly paid staff) of the PGPA Rule.



## Corporate planning

The [ALRC Corporate Plan 2023–24](#) is available on the ALRC website.

## Financial management and audit

The audit of the 2023–24 financial statements was performed by the Australian National Audit Office ('ANAO'). The Auditor's opinion was that the financial statements of the ALRC were prepared in accordance with all relevant legislation and Finance Minister's Orders and give a true and fair view of the ALRC's financial position and performance. A surplus in 2024 is primarily due to a delay in commencement of the Inquiry into Justice Responses to Sexual Violence, as the appropriation received during the year has to be recognised as revenue in the same year, in compliance with the Department of Finance guidance.

The ANAO conducted an interim audit of the ALRC 2023–24 financial accounts and provided an interim report to the Audit and Risk Committee in June 2024.

## Fraud control and risk management

The ALRC has a commitment to fraud control and to promoting efficient, effective, and ethical use of Commonwealth resources. It ensures that risk management (including the identification, deterrence, detection, investigation, and reporting of fraud) is regularly monitored and embedded in all business activities at ALRC, at both an enterprise and operational level.

During 2023–24, the ALRC has taken all reasonable measures to minimise the incidence of fraud and has raised awareness of fraud control among employees to foster an environment that encourages employee involvement in the strategies to prevent fraud.

## Ethics

The ALRC fosters a culture of integrity, honesty, and fairness in the workplace and actively seeks to comply with all relevant laws, regulations, codes, and government standards.

Any suspected or actual breaches of the APS Code of Conduct will be dealt with in accordance with the ALRC's Procedures for Determining Breaches of the Code of Conduct, established in accordance with section 15(3) of the *Public Service Act 1999* (Cth). During 2023–24, there were no suspected or actual breaches of the APS Code of Conduct.

## Audit and Risk Committee

The ALRC Audit and Risk Committee is established in compliance with section 45 of the PGPA Act and rule 17 of the PGPA Rule. The objective of the Audit and Risk Committee is to provide independent advice to the President on the appropriateness of ALRC's system of risk oversight and management, its system of internal control, and its financial and performance reporting responsibilities.

**The Charter for the Audit and Risk Committee is available on the ALRC website at:**

**<https://www.alrc.gov.au/wp-content/uploads/2024/08/ALRC-Audit-and-Risk-Committee-Charter.pdf>**

The Audit and Risk Committee members in 2023–24 were:

- Loretta Di Mento (Chair)
- Zoe Hutchinson
- Tim Kelly

*Loretta Di Mento* is a non-executive director and advisor holding board and audit committee roles with New South Wales and Commonwealth government entities, and in the private sector. She is a Chartered Accountant and formerly an audit partner with EY Sydney, with extensive experience in risk management, governance, finance, and audit. Ms Di Mento is a graduate member of the Australian Institute of Company Directors and a member of the Institute of Chartered Accountants Australia and New Zealand.

*Zoe Hutchinson* is a lawyer and public servant with extensive experience advising on compliance with legal and regulatory frameworks, law reform, public policy, and human rights. She heads up a team of legal and policy officers and experts at the Australian Capital Territory Justice and Community Safety Directorate. Ms Hutchinson holds a Bachelor of Arts and Bachelor of Laws Degree with first class honours from Macquarie University, Sydney and a Master of Laws Degree from Columbia University, New York, where she was a James Kent Scholar.

*Tim Kelly* is a Partner at EY with over 20 years' experience specialising in the Australian Government sector. His experience includes internal audit; probity; project management; program review; operational audits; performance improvement; compliance, and contract management. Mr Kelly is a Certified Internal Auditor and Government Audit Professional and a Professional Member of the Institute of Internal Auditors.

**The Audit and Risk Committee met four times in the 2023–24 financial year on the following dates:**

- 12 and 15 September 2023
- 18 June 2024
- 26 March 2024

All Audit and Risk Committee members attended all meetings.

A representative of the ANAO is invited to attend meetings of the Audit and Risk Committee and, in 2023–24, attended each Audit and Risk Committee meeting.

**Audit and Risk Committee member remuneration:**

Ms Di Mento was remunerated \$15,000 in the 2023–24 period.

No other Committee member received remuneration this reporting period.



## External scrutiny and controls

There have been no significant developments affecting the ALRC's external scrutiny in 2023–24.

### Parliamentary scrutiny

Representatives of the ALRC may appear at Senate Estimates Committee Hearings to answer questions about ALRC operations.

The ALRC Executive Director appeared at Budget Estimates in 2023–24.

## Human Resource Management

### Location and staffing

The ALRC has its head office in Melbourne and an office in Brisbane. As of 30 June 2024, the ALRC employed 16 APS staff, with a full-time equivalent staffing level of 14.6 FTE. These figures do not include Commissioners. Ten staff are based in Melbourne and six staff in Brisbane.

**Table 6:** Staffing profile as of 30 June 2024

APS classification	Men	Women	Full-time	Part-time	Total
<b>EL2</b> (\$155,045–\$164,486)	3	1	2	2	4
<b>EL1</b> (\$115,368–\$150,531)	1	2	2	1	3
<b>APS 5–6</b> (\$86,738–\$109,874)	1	8	8	1	9
<b>APS 3–4</b> (\$68,472–\$84,211)	-	-	-	-	-
<b>Total</b>	5	11	12	4	16

### Employment of / internship opportunities for First Nations people

During the 2023–24 financial year, there were no employees who identified as First Nations.

### Staff retention and turnover

During 2023–24, three staff members resigned from the ALRC.

## Employment conditions

Non-SES employees engaged directly by the ALRC are covered by the ALRC Enterprise Agreement 2024, which was approved by the Fair Work Commission on 18 April 2024 and commenced operation on 25 April 2024. The ALRC Enterprise Agreement sets out terms and conditions of employment. Two employees are currently working with individual flexibility arrangements. The only non-salary benefits provided during the period were paid as a health and wellbeing allowance.

## Performance rewards and bonuses

The ALRC Enterprise Agreement makes provision for performance appraisal and allows for performance to be rewarded through a mixture of movement up the salary scale and one-off performance bonuses for those at the top of their pay point salary band, as summarised in Table 7.

**Table 7:** Performance rewards

Performance rating	Outcome
Exceeding performance expectations	2 pay point increase
Meets all performance expectations	1 pay point increase
Meets most performance expectations	Remain on current pay point
Does not meet performance expectations	Performance expectations will be managed in accordance with procedures in Clause 64 of the ALRC Enterprise Agreement 2024.

An employee who is at the maximum salary point for a classification will be eligible for a bonus of up to 1% of their annual salary, based on a performance appraisal. If rated as exceeding performance expectations, the bonus will be 2%. If rated as meeting all performance expectations, the bonus will be 1%. If rated as meeting most, or not meeting performance expectations, there will be no bonus awarded.

During 2023–24, 11 employees were awarded a performance bonus, amounting to a total of \$17,749.98. Further detail is provided in Table 8 below.

**Table 8:** Performance bonuses 2023–24

Classification	Number of employees	Total paid	Average	Range
ALRCPLO	1	\$2,698.38	\$2,698.38	
ALRCSLO	1	\$2,007.85	\$2,007.85	
ALRCL2	1	\$1,832.13	\$1,832.13	
ALRC6	4	\$6,805.11	\$1,701.28	\$1,649.53 - \$1,856.52
ALRC5	3	\$4,191.92	\$1,397.31	\$1,341.17 - \$1,509.58
ALRC4	1	\$214.59	\$214.59	

Further details of total remuneration expenditure in 2023–24 are provided in the financial statements.

## Staff development

The ALRC identifies and responds to the professional development needs of its employees as identified during the performance appraisal process, to ensure that staff can meet the ALRC's objectives. In the 2023–24 financial year, the ALRC developed and commenced the provision of a regular professional development program designed specifically for law reform staff.

The ALRC also considers requests for education and training as they arise. The ALRC budgets for professional development at a whole-of-organisation level as well as for individual employees. In addition, the ALRC considers attendance at relevant conferences and professional seminars to contribute to the professional development of staff.

## Study leave

Study leave for all employees may be granted either with or without pay. All study leave and financial assistance is discretionary and decided by the President. No employees applied for study leave during 2023–24.

## Law student engagement

The ALRC offers law students the opportunity to gain practical skills by contributing to ALRC research and report writing.

The ALRC has a clinical education program with the Faculty of Law at Monash University and an internship program with Melbourne Law School, the University of Melbourne. Participants contribute to current ALRC inquiries by completing a range of research tasks under the supervision of an ALRC staff member. Participants receive course credit for their work with the ALRC.

During 2023–24, twelve students from the Faculty of Law at Monash University participated in the ALRC clinical education program and eleven students from Melbourne Law School at the University of Melbourne participated in the internship program. The students undertook research on topics related the ALRC's Financial Services Legislation Inquiry, the Anti-Discrimination Laws Inquiry, and the Justice Responses to Sexual Violence Inquiry.

## Other Reporting Requirements

### Procurement and purchasing

ALRC procurement is guided by the Commonwealth Procurement Rules and the PGPA Act. As an agency expending public money, the ALRC must be accountable for its resources and expenditure. Where the Government has established a Whole of Australian Government ('WoAG') arrangement for agencies to use when procuring certain types of goods or services, the ALRC will participate in the arrangement, unless an exemption has been provided. The ALRC currently uses a WoAG arrangement for staff travel and consults with standing offer (panel) arrangements for procurement of other goods and services.

#### Contracting

The ALRC had no contracts in excess of \$10,000 that were exempted by the Accountable Authority from being published on AusTender because it would disclose exempt matters under the *Freedom of Information Act 1982* (Cth) ('FOI Act').

All ALRC contracts of \$100,000 or more provide for the Auditor-General to have access to the contractor's premises.

#### Procurement initiatives to support small business

The ALRC supports small business participation in the Commonwealth Government procurement market. Due to the nature of the operations of the ALRC and its small size, the ALRC's procurement is small in scale and under the \$200,000 threshold. Much of the ALRC's procurement is either through WoAG panels or from small and medium-sized enterprises ('SMEs'). SME participation statistics are available on the Department of Finance's website.

#### Indigenous procurement

During 2023–24, the ALRC did not contract with any Indigenous SME.

### Consultancies

Annual Reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.

From time to time, the ALRC may engage consultants. Prior to engaging consultants, the ALRC considers the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise.

During 2023–24, the following consultancy contracts were active during the period:

- Dr Andrew Godwin – total contract value \$460,731.75 for the period 28 June 2021 to 30 November 2023.
- Mr Thomas Reid – total contract value \$45,000 for the period 11 January 2021 to 11 December 2023.

## Non-consultancy contracts

The ALRC entered into three non-consultancy contracts during 2023–24:

- Grace Worldwide (Australia), non-ongoing (\$16,270.19)
- TPG Network Pty Ltd, non-ongoing (\$14,364.00)
- RELX Trading Australia Pty Ltd, non-ongoing (\$28,097.32)

There were two active non-consultancy contracts during the period:

- Loretta Di Mento (\$49,500)
- Qualtrics LLC (\$62,917.00)

## Advertising and market research

As required under section 311A of the *Commonwealth Electoral Act 1918* (Cth), the ALRC reports that, during 2023–24, it did not undertake any advertising campaigns nor conduct any market research with advertising agencies, market research organisations, polling organisations, direct mail organisations, or media advertising organisations.

## Disability strategy

The ALRC is committed to an inclusive workplace culture and removing any barriers that may prevent current and future employees from participating fully in the workplace. During inquiry work, the ALRC consults widely with community groups to consider how recommendations for law reform may impact communities.

Disability reporting is published in the Australian Public Service Commission's State of the Service Report, available at [apsc.gov.au](https://apsc.gov.au).

## Freedom of Information

Agencies subject to the FOI Act are required to publish information to the public as part of the Information Publication Scheme. This requirement is in Part II of the FOI Act. The ALRC's Information Publication Scheme is published on the ALRC website at <https://www.alrc.gov.au/about/access-information/>.

During 2023–24, the ALRC received three FOI requests.

## Correction of material errors in previous annual report

In the 2022–23 Annual Report, the section on consultancy contracts and non-consultancy contracts (page 40) should have stated that, during 2022–23:

- two non-consultancy contracts were entered into:
  - \* Loretta Di Mento – total contract value \$49,500 GST inclusive for the period 9 March 2023 to 30 November 2025.
  - \* Qualtrics LLC (\$62,917.00).
- two ongoing consultancy contracts were active in 2022–23:
  - \* Dr Andrew Godwin – total contract value \$460,731.75 for the period 28 June 2021 to 30 November 2023.
  - \* Mr Thomas Reid – total contract value \$45,000 for the period 11 January 2021 to 11 December 2023.



## Legal services expenditure

As per the *Legal Services Directions 2017* (Cth), the ALRC reports that during 2023–24, the ALRC was compliant with these directions. The ALRC had no legal expenditure for 2023–24.

## Work health and safety

The ALRC is committed to providing and maintaining the highest degree of work health and safety for all employees and other persons who engage with the ALRC's work, by aiming to prevent all injury and illness potentially caused by working conditions. This includes provision of vicarious trauma training for staff working on inquiries of a sensitive nature. In addition, all employees have access to a free and confidential counselling service that provides up to three free sessions of counselling per year.

The ALRC has continued to support wellbeing initiatives through reimbursement of costs for flu vaccinations, and a health and wellbeing allowance of up to \$173 per annum.

## Environment Statement

The ALRC uses efficient and effective environmental office practices that comply with relevant government policy and environmental legislation, including:

- ALRC staff occupy buildings fitted with sensor lighting and air conditioning systems, glazed and tinted windows, and fitted with window blinds.
- Recycling programs for paper and cardboard, co-mingled material, and organic material are in place, and employees are encouraged to sort waste appropriately to maximise recycling and minimise ALRC disposal of waste to landfill.
- ALRC employees use Microsoft Teams to conduct meetings online to reduce the need for air and road travel and undertake air travel only where there is a demonstrated business need, such as consulting with stakeholders for inquiry purposes.

The APS Net Zero unit has assessed the ALRC emissions outputs for the 2023-24 reporting period as follows:

### 2023-24 Greenhouse Gas Emissions Inventory-Location-Based Method

Emission Source	Scope 1 t CO <sub>2</sub> -e	Scope 2 t CO <sub>2</sub> -e	Scope 3 t CO <sub>2</sub> -e	Total t CO <sub>2</sub> -e
Electricity (Location Based Approach)	N/A	0.000	0.000	0.000
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	0.000	0.000
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	0.000	N/A	0.000	0.000
Domestic Commercial Flights	N/A	N/A	12.291	12.291
Domestic Hire Car*	N/A	N/A	0.047	0.047
Domestic Travel Accommodation*	N/A	N/A	2.660	2.660
Other Energy	0.000	N/A	0.000	0.000
Total t CO <sub>2</sub> -e	0.000	0.000	14.998	14.998

**Note:** the table above presents emissions related to electricity usage using the location-based accounting method. CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

\*indicates emission sources collected for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

†indicates optional emission source for 2023-24 emissions reporting.

## 2023-24 Electricity Greenhouse Gas Emissions

Emission Source	Scope 2 t CO <sub>2</sub> -e	Scope 3 t CO <sub>2</sub> -e	Total t CO <sub>2</sub> -e	Percentage of electricity use
Electricity (Location Based Approach)	0.000	0.000	0.000	100%
Market-based electricity emissions	0.000	0.000	0.000	N/A
Total renewable electricity	-	-	-	N/A
<i>Mandatory renewables<sup>1</sup></i>	-	-	-	N/A
<i>Voluntary renewables<sup>2</sup></i>	-	-	-	N/A

**Note:** the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

### Caveat

Electricity and natural gas emissions from 01 July 23 to 31 Jan 2024 are reported by the Department of Finance - Finance Owned Estate. Electricity and natural gas data was not available for the remaining period at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.



# Financial Statements





## INDEPENDENT AUDITOR'S REPORT

### To the Attorney-General

#### Opinion

In my opinion, the financial statements of the Australian Law Reform Commission (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

#### Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the President is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The President is also responsible for such internal control as the President determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the President is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an

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administrative restructure or for any other reason. The President is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are 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 National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office 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 statements, 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 Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's 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 Entity'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 statements 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 Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority 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.

Australian National Audit Office



Catherine Pauli  
Acting Executive Director  
Delegate of the Auditor-General


Canberra  
3 October 2024

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**STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER**

In my opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In my opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Law Reform Commission will be able to pay its debts as and when they fall due.



Justice Mordecai Bromberg  
President  
2nd day of October 2024



Ruth Barson  
Executive Director  
2nd day of October 2024

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# AUSTRALIAN LAW REFORM COMMISSION STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$	Original Budget \$
<b>NET COST OF SERVICES EXPENSES</b>				
Employee benefits	1.1A	2,441,209	1,775,665	3,390,000
Suppliers	1.1B	606,531	553,426	891,000
Finance costs	1.1C	15,637	20,640	17,000
Write-down and impairment of other assets	1.1D	-	529	-
Losses from asset sales		29,086	-	-
Depreciation and amortisation	2.2A	121,522	177,972	175,000
<b>Total expenses</b>		<b>3,213,985</b>	<b>2,528,232</b>	<b>4,473,000</b>
<b>OWN-SOURCE INCOME</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	108,059	118,317	1,000
Other gains	1.2B	123,354	30,000	41,000
<b>Total own-source revenue</b>		<b>231,413</b>	<b>148,317</b>	<b>42,000</b>
<b>Net (cost of)/contribution by services</b>		<b>2,982,572</b>	<b>2,379,915</b>	<b>4,431,000</b>
Revenue from Government	1.2C	4,413,000	2,648,000	4,413,000
<b>Surplus (Deficit) before income tax on continuing operations</b>		<b>1,430,428</b>	<b>268,085</b>	<b>(18,000)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation surplus		13,366	-	-
<b>Total other comprehensive income before income tax</b>		<b>13,366</b>	<b>-</b>	<b>-</b>
<b>Total other comprehensive income</b>		<b>13,366</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>1,443,794</b>	<b>268,085</b>	<b>(18,000)</b>

The above statement should be read in conjunction with the accompanying notes.

## Budget Variance Commentary (per the May 2023-24 Portfolio Budget Statements)

### Statement of Comprehensive Income

Explanations of major variances are provided below:

Employee benefits: \$948,791 decrease in expenses, primarily due to delay in commencement of the sexual violence inquiry.

Suppliers: \$284,469 decrease primarily due to delay in commencement of the sexual violence inquiry.

Revenue from contracts with customers: \$107,059 increase, primarily due to progression of the Financial Services Legislation Review.

# AUSTRALIAN LAW REFORM COMMISSION STATEMENT OF FINANCIAL POSITION

as at 30 June 2024

	Notes	2024 \$	2023 \$	Original Budget \$
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	2.1A	3,437,020	1,448,168	1,347,000
Trade and other receivables	2.1B	33,750	38,887	32,000
<b>Total financial assets</b>		<b>3,470,770</b>	<b>1,487,055</b>	<b>1,379,000</b>
<b>Non-financial assets</b>				
Property, plant and equipment	2.2A	939,987	914,916	768,000
Intangibles - software	2.2A	747	5,230	10,000
<b>Total non-financial assets</b>		<b>940,734</b>	<b>920,146</b>	<b>778,000</b>
<b>Total assets</b>		<b>4,411,504</b>	<b>2,407,201</b>	<b>2,157,000</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	2.3A	203,382	93,283	34,000
Other payables	2.3B	3,473	2,483	-
Unearned income	2.3C	-	107,981	224,000
<b>Total payables</b>		<b>206,855</b>	<b>203,747</b>	<b>258,000</b>
<b>Interest bearing liabilities</b>				
Leases	2.4A	895,583	923,450	766,000
<b>Total interest bearing liabilities</b>		<b>895,583</b>	<b>923,450</b>	<b>766,000</b>
<b>Provisions</b>				
Employee provisions	4.1A	720,521	156,253	505,000
Makegood Provisions	4.1B	40,000	-	-
<b>Total provisions</b>		<b>760,521</b>	<b>156,253</b>	<b>505,000</b>
<b>Total liabilities</b>		<b>1,862,959</b>	<b>1,283,450</b>	<b>1,529,000</b>
<b>Net assets</b>		<b>2,548,545</b>	<b>1,123,751</b>	<b>628,000</b>
<b>EQUITY</b>				
Contributed equity		345,000	364,000	379,000
Reserves		151,127	137,761	137,000
Retained surplus/(Accumulated deficit)		2,052,418	621,990	112,000
<b>Total parent equity interest</b>		<b>2,548,545</b>	<b>1,123,751</b>	
<b>Total equity</b>		<b>2,548,545</b>	<b>1,123,751</b>	<b>628,000</b>

The above statement should be read in conjunction with the accompanying notes.

## Budget Variance Commentary (per the May 2023-24 Portfolio Budget Statements)

### Statement of Financial Position

Explanations of major variances are provided below:

Cash and cash equivalents: \$2,090,020 increase primarily due to delay in commencement of the sexual violence inquiry.

Suppliers: \$169,382 increase primarily due to higher than expected accruals.

Unearned income: \$224,000 decrease due to the finalisation for the Financial Services Legislation Review.

Employee provisions: \$215,521 increase, primarily due to the recognition of ALRC president's long leave liability.

# AUSTRALIAN LAW REFORM COMMISSION

## STATEMENT OF CHANGES IN EQUITY

as at 30 June 2024

	2024 \$	2023 \$	Original Budget \$
<b>CONTRIBUTED EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	<u>364,000</u>	<u>349,000</u>	<u>364,000</u>
<b>Adjusted opening balance</b>	<u>364,000</u>	<u>349,000</u>	<u>364,000</u>
<b>Transactions with owners</b>			
<b>Distributions to owners</b>			
Return of equity - other	(34,000)	-	-
<b>Contributions by owners</b>			
Departmental capital budget	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total transactions with owners</b>	<u>(19,000)</u>	<u>15,000</u>	<u>15,000</u>
<b>Closing balance as at 30 June</b>	<u>345,000</u>	<u>364,000</u>	<u>379,000</u>
<b>RETAINED EARNINGS</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	<u>621,990</u>	<u>353,905</u>	<u>130,000</u>
<b>Adjusted opening balance</b>	<u>621,990</u>	<u>353,905</u>	<u>130,000</u>
<b>Comprehensive income</b>			
Surplus/(Deficit) for the period	<u>1,430,428</u>	<u>268,085</u>	<u>(18,000)</u>
<b>Total comprehensive income</b>	<u>1,430,428</u>	<u>268,085</u>	<u>(18,000)</u>
<b>Closing balance as 30 June</b>	<u>2,052,418</u>	<u>621,990</u>	<u>112,000</u>
<b>ASSET REVALUATION RESERVE</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	<u>137,761</u>	<u>137,761</u>	<u>137,000</u>
<b>Adjusted opening balance</b>	<u>137,761</u>	<u>137,761</u>	<u>137,000</u>
<b>Comprehensive income</b>			
Other comprehensive income	<u>13,366</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income</b>	<u>13,366</u>	<u>-</u>	<u>-</u>
<b>Closing balance as 30 June</b>	<u>151,127</u>	<u>137,761</u>	<u>137,000</u>



	2024	2023	Original Budget
	\$	\$	\$
<b>TOTAL EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	<u>1,123,751</u>	<u>840,666</u>	<u>631,000</u>
<b>Adjusted opening balance</b>	<u>1,123,751</u>	<u>840,666</u>	<u>631,000</u>
<b>Comprehensive income</b>			
Surplus/(Deficit) for the period	1,430,428	268,085	(18,000)
Other comprehensive income	<u>13,366</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income</b>	<u>1,443,794</u>	<u>268,085</u>	<u>(18,000)</u>
<b>Transactions with owners</b>			
<b>Distributions to owners</b>			
Return of equity - other	(34,000)	-	-
<b>Contributions by owners</b>			
Departmental capital budget	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total transactions with owners</b>	<u>(19,000)</u>	<u>15,000</u>	<u>15,000</u>
<b>Closing balance as at 30 June</b>	<u>2,548,545</u>	<u>1,123,751</u>	<u>628,000</u>

The above statement should be read in conjunction with the accompanying notes.

#### Accounting Policy

##### Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

#### Budget Variance Commentary (per the May 2023-24 Portfolio Budget Statements)

##### Statement of Changes in Equity

Explanations of major variances are as noted in the budget variance commentary in the statement of comprehensive income and statement of financial position.

**AUSTRALIAN LAW REFORM COMMISSION**  
**CASH FLOW STATEMENT**  
*for the year ended 30 June 2024*

	Notes	2024 \$	2023 \$	Original Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Sale of goods and rendering of services		3,892	13,077	1,000
Appropriations		4,413,000	2,648,000	4,413,000
Net GST received		86,250	44,027	-
Other		487,637	-	-
<b>Total cash received</b>		<b>4,990,779</b>	<b>2,705,104</b>	<b>4,414,000</b>
<b>Cash used</b>				
Employees		2,363,588	1,924,724	3,384,000
Suppliers		548,357	525,510	856,000
Interest payments on lease liabilities		4,672	20,640	17,000
<b>Total cash used</b>		<b>2,916,617</b>	<b>2,470,874</b>	<b>4,257,000</b>
<b>Net cash from operating activities</b>		<b>2,074,162</b>	<b>234,230</b>	<b>157,000</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash received</b>				
Proceeds from sales of property, plant and equipment		11,291	-	-
<b>Total cash received</b>		<b>11,291</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>				
Purchase of property, plant and equipment		42,667	-	15,000
<b>Total cash used</b>		<b>42,667</b>	<b>-</b>	<b>15,000</b>
<b>Net cash used by investing activities</b>		<b>(31,376)</b>	<b>-</b>	<b>(15,000)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Contributed equity		15,000	15,000	15,000
<b>Total cash received</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Cash used</b>				
Return of contributed equity		34,000	-	-
Principal payments of lease liabilities		34,934	148,680	157,000
<b>Total cash used</b>		<b>68,934</b>	<b>148,680</b>	<b>157,000</b>
<b>Net cash from financing activities</b>		<b>(53,934)</b>	<b>(133,680)</b>	<b>(142,000)</b>
<b>Net increase/(decrease) in cash held</b>		<b>1,988,852</b>	<b>100,550</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period		1,448,168	1,347,618	1,347,000
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>3,437,020</b>	<b>1,448,168</b>	<b>1,347,000</b>

The above statement should be read in conjunction with the accompanying notes.

**Budget Variance Commentary** (per the May 2023-24 Portfolio Budget Statements)

**Cash Flow Statement**

Explanations of major variances are as noted in the budget variance commentary in the statement of comprehensive income and statement of financial position.

## Overview

### Objectives of the Australian Law Reform Commission

The Australian Law Reform Commission (the Commission) is an Australian Government controlled entity. It is a not-for-profit entity. The Commission supports the Attorney-General and the Australian Government to maintain and improve Australia's system of law and justice by contributing to the process of law reform.

The Commission is structured to meet one outcome: informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.

The continued existence of the Commission in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the Commission's administration and programs.

Commission activities contributing towards this outcome are classified as Departmental Activities. Departmental Activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Commission in its own right.

Section 45 of the *Australian Law Reform Commission Act 1996* (the ALRC Act), requires that money appropriated by the Parliament be transferred to the Law Reform Special Account (refer to note 3.2).

### Basis of preparation of the financial statements

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosure for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The surplus in 2024 is primarily due to delay in commencement of the sexual violence inquiry as the appropriation received during the year has to be recognised as revenue in the same year, in compliance with the Department of Finance guidance. Depending on the inquiry's progress and associated spending, there could be a deficit in the following two years as the delayed expenses are incurred.

### New Australian Accounting Standards

#### *Adoption of New Australian Accounting Standard Requirements*

Five amending standards (AASB 2020-1, AASB 2022-10, AASB 2023-1, AASB 2023-3 and AASB 2022-5) were adopted earlier than the application date as stated in the standard. These amending standards have been adopted for the 2023-24 reporting period and did not have material financial impact.

### Comparative Figures

Certain comparative amounts have been reclassified to conform with the current year's reporting presentation. There has been no impact on the net operating result or net assets as a result of these adjustments.

### Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

### Events after the reporting period

There have been no subsequent events that have the potential to significantly affect the ongoing structure and the financial activities of the Commission.

## Note 1: Financial Performance

This section analyses the financial performance of Australian Law Reform Commission for the year ended 30 June 2024.

### 1.1 Expenses

	2024	2023
	\$	\$
<b>1.1A: Employee benefits</b>		
Wages and salaries	1,982,409	1,506,125
Superannuation		
Defined benefit plans	30,633	7,457
Defined contribution plans	205,006	188,461
Leave and other entitlements	223,161	73,622
<b>Total employee benefits</b>	<b>2,441,209</b>	<b>1,775,665</b>

#### Accounting Policy

Accounting policies for employee related expenses is contained in Note 4.1 - People and Relationships

### 1.1B: Suppliers

#### Goods and services supplied or rendered

Library	68,107	27,909
Professional services	95,134	219,648
Printing and office requisites	33,921	19,984
Freight and removals	19,488	3,520
Telephone and postage	16,916	5,883
Incidentals	7,650	10,087
Non asset PPE	16,321	682
Non asset software	53,283	13,330
Staff training	6,797	9,297
Maintenance	39,748	49,037
Accommodation	677	1,219
Travel	43,803	93,700
IT services	114,083	95,104
<b>Total goods and services supplied or rendered</b>	<b>520,140</b>	<b>549,400</b>

Goods supplied	103,526	30,489
Services rendered	416,614	518,911
<b>Total goods and services supplied or rendered</b>	<b>520,140</b>	<b>549,400</b>

#### Other suppliers

Short-term leases	82,556	-
Workers compensation expenses	3,835	4,026
<b>Total other suppliers</b>	<b>86,391</b>	<b>4,026</b>
<b>Total suppliers</b>	<b>606,531</b>	<b>553,426</b>

The Commission has no short-term lease commitments as at 30 June 2024.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 2.2 and 2.4A.

**Accounting Policy****Short-term leases and leases of low-value assets**

The Commission has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). The Commission recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2024	2023
	\$	\$
<b>1.1C: Finance costs</b>		
Interest on lease liabilities	<u>15,637</u>	<u>20,640</u>

**Accounting Policy**

All borrowing costs are expensed as incurred.

**1.1D: Impairment loss on financial instruments**

Impairment on trade and other receivables	<u>-</u>	<u>529</u>
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## 1.2 Own-source revenue and gains

	2024	2023
	\$	\$
<b>1.2A: Revenue from contracts with customers <sup>1</sup></b>	<b>108,059</b>	<b>118,317</b>

### Accounting Policy

Revenue from the sale of goods and rendering of services is recognised when the goods and services have been provided.

### 1.2B: Other Gain

Gain on lease disposal	90,354	-
Resources received free of charge - ANAO	33,000	30,000
<b>Total other gain</b>	<b>123,354</b>	<b>30,000</b>

### Accounting Policy

#### Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

### 1.2C: Revenue from Government

#### Appropriations

Departmental appropriations	4,413,000	2,648,000
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### Accounting Policy

#### Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

<sup>1</sup> The revenue for 2024 and 2023 was primary related to the funding provided by the Department of the Treasury to support activities associated with the Financial Services Legislation Review undertaken by the Commission.

## Note 2: Financial Position

This section analyses the Australian Law Reform Commission's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section

### 2.1 Financial assets

	2024 \$	2023 \$
<b>2.1A: Cash and cash equivalents</b>		
Cash on hand or on deposit	34,391	36,731
Cash in special accounts	3,402,629	1,411,437
<b>Total cash and cash equivalents</b>	<b>3,437,020</b>	<b>1,448,168</b>

The closing balance of Cash in special accounts does not include amounts held in trust.

#### Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand;
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- c) cash in special accounts.

### 2.1B: Trade and other receivables

#### Goods and services receivables

Goods and services	31,565	656
<b>Total goods and services receivables</b>	<b>31,565</b>	<b>656</b>

#### Other receivables

Statutory receivables (GST)	2,714	38,760
<b>Total other receivables</b>	<b>2,714</b>	<b>38,760</b>
<b>Total trade and other receivables (gross)</b>	<b>34,279</b>	<b>39,416</b>

#### Less impairment allowance

Goods and services	(529)	(529)
<b>Total impairment allowance</b>	<b>(529)</b>	<b>(529)</b>
<b>Total trade and other receivables (net)</b>	<b>33,750</b>	<b>38,887</b>

#### Trade and other receivables (net) expected to be recovered in

No more than 12 months	33,750	38,887
More than 12 months	-	-
<b>Total trade and other receivables (net)</b>	<b>33,750</b>	<b>38,887</b>

#### Accounting Policy

##### Receivables

Trade and other receivables that have fixed or determinable payments and that are not quoted in an active market are classified as receivables. Receivables are measured at amortised cost using the effective interest method less impairment. Trade and other receivables are assessed for impairment at the end of each reporting period. Credit terms for goods and services were within 30 days (2023: 30 days).

## 2.2 Non-financial assets

### 2.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Land and buildings \$	Plant and equipment \$	Intangibles - Software \$	Total \$
<b>As at 1 July 2023</b>				
Gross book value	1,537,976	50,373	22,415	1,610,764
Accumulated depreciation	(654,692)	(18,741)	(17,185)	(690,618)
<b>Total as at 1 July 2023</b>	<b>883,284</b>	<b>31,632</b>	<b>5,230</b>	<b>920,146</b>
<b>Additions</b>				
Purchase	-	42,667	-	42,667
Right-of-use assets	924,617	-	-	924,617
Revaluations and impairments recognised in other comprehensive income	-	13,366	-	13,366
Depreciation and amortisation	(7,618)	(10,671)	(4,483)	(22,772)
Depreciation on right-of-use assets	(98,750)	-	-	(98,750)
By write off right-of-use assets	(798,161)	-	-	(798,161)
Disposals				
By sale	(40,377)	-	-	(40,377)
Other movements	(2)	-	-	(2)
<b>Total as at 30 June 2024</b>	<b>862,993</b>	<b>76,994</b>	<b>747</b>	<b>940,734</b>
<b>Total as at 30 June 2024 represented by</b>				
Gross book value	924,617	79,350	22,415	1,026,382
Accumulated depreciation and impairment	(61,624)	(2,356)	(21,668)	(85,648)
<b>Total as at 30 June 2024</b>	<b>862,993</b>	<b>76,994</b>	<b>747</b>	<b>940,734</b>
<b>Carrying amount of right-of-use assets</b>	<b>862,993</b>	<b>-</b>	<b>-</b>	<b>862,993</b>

Plant and equipment are not expected to be disposed of within the next 12 months.

#### Revaluations of non-financial assets

Revaluations were conducted in accordance with the revaluation policy stated below. A full revaluation was performed on 30 June 2024 by an independent valuer.

#### Land and Buildings

In 2024, there was a nil decrement (2023: nil decrement) for leasehold improvements.

#### Plant and Equipment

In 2024 there was a \$13,366 increment (2023: nil increment) for plant and equipment that was credited against the asset revaluation surplus by asset class and included in the equity section of the statement of financial position.

No indicators of impairment were found for intangibles - software.

#### Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

#### Asset Recognition Threshold

Purchases of plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$1,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

#### Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Commission has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.



#### **Revaluations**

Following initial recognition at cost, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

#### **Depreciation**

Depreciable plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying at present are 3–5 years for IT, Office Equipment, 5-15 years for Office Furniture and 100 years for Artwork.

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

#### **Intangibles**

The Commission's intangibles comprise internally developed software and purchased software for internal use which cost more than \$20,000. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the Commission's intangibles are 3 to 5 years .

All software assets were assessed for indications of impairment at 30 June 2024.

## 2.3 Payables

	2024 \$	2023 \$
<b>2.3A: Suppliers</b>		
Trade creditors and accruals	203,382	93,283
<b>Total suppliers</b>	<b>203,382</b>	<b>93,283</b>
Settlement is usually made net 30 days.		
<b>2.3B: Other payables</b>	<b>3,473</b>	<b>2,483</b>
<b>Total other payables</b>	<b>3,473</b>	<b>2,483</b>
<b>2.3C: Unearned income</b> <sup>1</sup>	<b>-</b>	<b>107,981</b>

<sup>1</sup> This balance represents the undrawn funding provided by the Department of the Treasury to fund activities associated with the Financial Services Legislation Review being undertaken by the Commission.

## 2.4 Interest bearing liabilities

<b>2.4A: Leases</b>		
Lease liabilities	895,583	923,450
Total cash outflow for leases for the year ended 30 June 2024 was \$39,606 (2023: \$169,320).		
<b>Maturity analysis - contractual undiscounted cash flows</b>		
Within 1 year	168,840	174,399
Between 1 to 5 years	810,097	800,943
More than 5 years	-	-
<b>Total leases</b>	<b>978,937</b>	<b>975,342</b>

The Commission in its capacity as lessee has the following significant leasing arrangement: part of Level 14, 300 Flinders Street, Melbourne.

During the year, the Brisbane lease (part of level 4, 119 North Quay, Brisbane) terminated in January 2024 and the residual ROU asset and Lease Liability balance were derecognised with the difference recorded as Other Gain in 2024.

The lease liability as at 30 June 2024 is related to the new Melbourne lease (part of Level 14, 300 Flinders Street, Melbourne).

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2.

### Accounting Policy

For all new contracts entered into, the Commission considers whether the 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'.

Once it has been determined that a contract is, or contains a lease, 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 department's incremental borrowing rate.

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 to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

## Note 3: Funding

This section identifies the Australian Law Reform Commission's funding structure.

### 3.1 Appropriations

#### 3.1A: Annual appropriations ('recoverable GST exclusive')

##### Annual appropriations for 2024

	Annual appropriation \$	Adjustments to appropriation <sup>1</sup> \$	Total appropriation \$	Appropriation applied in 2024 (current and prior years) \$	Variance <sup>2</sup> \$
<b>DEPARTMENTAL</b>					
Ordinary annual services	4,413,000	-	4,413,000	4,413,000	-
Capital budget <sup>3</sup>	15,000	-	15,000	15,000	-
<b>Total departmental</b>	<b>4,428,000</b>	<b>-</b>	<b>4,428,000</b>	<b>4,428,000</b>	<b>-</b>

1. No amount was received from the PGPA Act Section 74 receipts.

2. In 2023-24, there was no variance

3. Departmental Capital Budgets are appropriated through Appropriation Act (No. 1). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

##### Annual appropriations for 2023

	Annual appropriation \$	Adjustments to appropriation <sup>1</sup> \$	Total appropriation \$	Appropriation applied in 2023 (current and prior years) \$	Variance <sup>2</sup> \$
<b>DEPARTMENTAL</b>					
Ordinary annual services	2,648,000	-	2,648,000	2,648,000	-
Capital budget <sup>3</sup>	15,000	-	15,000	15,000	-
<b>Total departmental</b>	<b>2,663,000</b>	<b>-</b>	<b>2,663,000</b>	<b>2,663,000</b>	<b>-</b>

1. No amount was received from the PGPA Act Section 74 receipts.

2. In 2022-23, there was no variance.

3. Departmental Capital Budgets are appropriated through Appropriation Act (No. 1). They form part of ordinary annual services, and are not separately identified in the Appropriation Act.

#### 3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2024 \$	2023 \$
<b>Departmental</b>		
2023-24 Appropriation Act 1	-	-
2023-24 Appropriation Act 1 - Departmental Capital Budget (DCB)	-	-
<b>Total departmental</b>	<b>-</b>	<b>-</b>

### 3.2 Special accounts

	Law Reform Special Account (Departmental)	
	2024	2023
	\$	\$
<b>Balance brought forward from previous period</b>	<b>1,448,168</b>	<b>1,347,618</b>
<b>Increases</b>		
Appropriation credited to special account	4,428,000	2,663,000
Other receipts	589,070	57,104
<b>Total increases</b>	<b>5,017,070</b>	<b>2,720,104</b>
<b>Available for payments</b>	<b>6,465,238</b>	<b>4,067,722</b>
<b>Decreases</b>		
Payments made to suppliers	(664,630)	(694,830)
Payments made to employees	(2,363,588)	(1,924,724)
<b>Total decreases</b>	<b>(3,028,218)</b>	<b>(2,619,554)</b>
<b>Total balance carried to the next period</b>	<b>3,437,020</b>	<b>1,448,168</b>
<b>Balance represented by:</b>		
Cash held in Commission bank accounts	34,391	36,731
Cash held in the Official Public Account	3,402,629	1,411,437
<b>Total balance carried to the next period</b>	<b>3,437,020</b>	<b>1,448,168</b>

1. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 80; Establishing Instrument: *Australian Law Reform Commission Act 1996*, section 45.

2. The purpose of the Special Account is:

- (a) to pay the costs, expenses and other obligations incurred by the Commonwealth in the performance of the Commission's functions;
- (b) to pay any remuneration and allowances payable to a person under the *Australian Law Reform Commission Act 1996*;
- (c) to pay the expenses of administering the Account;
- (d) to pay any amount that is required or permitted to be repaid; and
- (e) to reduce the balance of the Account (and, therefore, the available appropriation for the Account) without making a real or notional payment.

## Note 4: People and Relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

### 4.1 Employee provisions

	2024 \$	2023 \$
<b>4.1A: Employee provisions</b>		
Leave	720,521	156,253
<b>Total employee provisions</b>	<b>720,521</b>	<b>156,253</b>
<b>Employee provisions expected to be settled</b>		
No more than 12 months	213,101	117,802
More than 12 months	507,420	38,451
<b>Total employee provisions</b>	<b>720,521</b>	<b>156,253</b>
<b>4.1B: Makegood provision</b>		
Provision for makegood - operating leases	40,000	-

#### Accounting Policy

Liabilities for 'short-term' employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

##### Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Commission's employer superannuation contribution rates, to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

##### Separation

Provision is made for separation and redundancy benefit payments. The Commission recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

##### Superannuation

The Commission's staff are members of the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Commission accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2024 represents outstanding contributions for the final fortnight of the year.

#### Accounting judgements and estimates

The employee benefits provisions have been estimated in accordance with *AASB 119 Employee Benefits* and reflect the expected value of those benefits.

## 4.2 Key management personnel remuneration <sup>1</sup>

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly, including any director (whether executive or otherwise) of the Commission. The Commission has determined the Key Management Personnel to be the Attorney-General, President, Executive Director and former General Counsel.

Key Management Personnel remuneration is reported in the table below.

	2024	2023
	\$	\$
<b>Short-term employee benefits</b>		
Salary	715,483	469,830
Other	507	3,498
<b>Total short-term employee benefits</b>	<b>715,990</b>	<b>473,328</b>
<b>Post-employment benefits - superannuation</b>	<b>33,787</b>	<b>31,105</b>
<b>Other long-term employee benefits</b>		
Long service leave	13,038	3,556
<b>Total other long-term employee benefits</b>	<b>13,038</b>	<b>3,556</b>
<b>Total key management personnel remuneration expenses</b>	<b>762,815</b>	<b>507,989</b>

The total number of key management personnel that are included in the above table are 3 (2023: 3).

<sup>1</sup> The above key management personnel remuneration excludes the remuneration and other benefits of the Attorney-General whose remuneration and other benefits are set by the Remuneration Tribunal and are not paid by this Commission.

## 4.3 Related party disclosures

### Related party relationships:

The Commission is an Australian Government controlled entity. Related parties to the Commission are key management personnel, Commissioners and other Australian Government entities.

### Transactions with related parties:

Given the breadth of government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Transactions with related parties of the Commission have occurred within normal customer or supplier relationship on terms and conditions no more favourable than those which it is reasonable to expect the Commission would have entered into on an arm's-length basis. These transactions have not been separately disclosed.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Commission, it has been determined that there are no related party transactions to be separately disclosed.

## Note 5: Managing Uncertainties

This section analyses how the Australian Law Reform Commission manages financial risks within its operating environment.

### 5.1 Financial instruments

	2024 \$	2023 \$
<b>5.1A: Categories of financial instruments</b>		
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	3,437,020	1,448,168
Trade receivables (net)	31,036	127
<b>Total financial assets at amortised cost</b>	<b>3,468,056</b>	<b>1,448,295</b>
<b>Total financial assets</b>	<b>3,468,056</b>	<b>1,448,295</b>
<b>Financial liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors	203,382	93,283
Unearned income	-	107,981
<b>Total financial liabilities measured at amortised cost</b>	<b>203,382</b>	<b>201,264</b>
<b>Total financial liabilities</b>	<b>203,382</b>	<b>201,264</b>

A net loss of \$529 was recognised on financial assets in 2023-24 (2023: \$529). There have been no net gains or losses on financial liabilities in 2023-24 (2023: nil).

No financial assets have been reclassified in 2023-24 (2023: nil).

## Accounting Policy

### Financial assets

In accordance with AASB 9 *Financial Instruments*, the entity classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

### Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

### Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

### Financial assets at fair value through other comprehensive income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

### Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

### Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

### Financial liabilities at amortised cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).



## 5.2 Fair value measurement

### Accounting Policy

The Commission tests the procedures of the valuation model as an asset materiality review at least once every 12 months (with a formal revaluation undertaken once every three years). If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last specific valuation.

### 5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2024	2023
	\$	\$
<b>Non-financial assets</b>		
Property, plant and equipment	76,994	79,629
<b>Total</b>	<b>76,994</b>	<b>79,629</b>

The Commission's assets are held for operational purposes and not held for the purpose of deriving a profit. The current use of all non-financial assets is considered their highest and best use.

## Note 6: Other information

### 6.1 Current/non-current distinction for assets and liabilities

	2024 \$	2023 \$
<b>6.1A: Current/non-current distinction for assets and liabilities</b>		
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	3,437,020	1,448,168
Trade and other receivables	33,750	38,887
<b>Total no more than 12 months</b>	<b>3,470,770</b>	<b>1,487,055</b>
<b>More than 12 months</b>		
Land and buildings	862,993	883,284
Plant and equipment	76,994	31,632
Intangibles - software	747	5,230
<b>Total more than 12 months</b>	<b>940,734</b>	<b>920,146</b>
<b>Total assets</b>	<b>4,411,504</b>	<b>2,407,201</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	203,382	93,283
Other payables	3,473	2,483
Unearned income	-	107,981
Leases	137,985	156,945
Employee provisions	213,101	117,802
<b>Total no more than 12 months</b>	<b>557,941</b>	<b>478,494</b>
<b>More than 12 months</b>		
Leases	757,598	766,505
Employee provisions	507,420	38,451
Makegood Provisions	40,000	-
<b>Total more than 12 months</b>	<b>1,305,018</b>	<b>804,956</b>
<b>Total liabilities</b>	<b>1,862,959</b>	<b>1,283,450</b>

# Entity Resource Statement and Expenses for Outcomes 2023–24

## Entity Resource Statement 2023–24

	Actual available appropriation for 2023–24 (a)	Payments made 2023–24 (b)	Balance remaining 2023–24 (a) – (b)
	\$'000	\$'000	\$'000
<b>Departmental</b>			
Annual appropriations - ordinary annual services <sup>3,4</sup>	4,428	4,428	-
Annual appropriations - other services (non - operating)	-	-	-
<b>Total departmental annual appropriations</b>	<b>4,428</b>	<b>4,428</b>	<b>-</b>
Departmental special appropriations	-	-	-
<b>Total special appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special accounts <sup>5</sup>	6,465	3,028	3,437
<b>Total special accounts</b>	<b>6,465</b>	<b>3,028</b>	<b>3,437</b>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	(4,428)	(4,428)	-
<b>Total resourcing and payments</b>	<b>6,465</b>	<b>3,028</b>	<b>3,437</b>

3 Appropriation Act (No. 1) 2023–24.

4 Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

5 Include opening balance brought forward from previous period, amounts credited to the special account from ALRC's annual appropriations and non-appropriation receipts.

## Expenses for Outcome 1

### Outcome 1:

Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education

### Program 1.1:

Conducting inquiries into aspects of Australian laws and related processes for the purposes of law reform.

Departmental expenses

Special Accounts

Expenses not requiring appropriation in the Budget year<sup>6</sup>

**Total for expenses for Outcome 1**

**Average Staffing Level**

Budget* 2023-24	Actual expenses 2023-24	Variation 2023-24
\$'000	\$'000	\$'000
(a)	(b)	(a) – (b)
4,416	3,059	1,357
57	155	(98)
<b>4,473</b>	<b>3,214</b>	<b>1,259</b>
2023-24	2023-24	
11	13	

\* Full year budget, including any subsequent adjustment made to the 2023-24 Portfolio Budget Statements.

<sup>6</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

# Glossary and indexes

# Glossary

<b>AASB</b>	Australian Accounting Standards Board
<b>ALRC</b>	Australian Law Reform Commission
<b>ALRC Act</b>	Australian Law Reform Commission Act 1996 (Cth)
<b>ANAO</b>	Australian National Audit Office
<b>APS</b>	Australian Public Service
<b>ASIC</b>	Australian Securities and Investments Commission
<b>CPR</b>	Commonwealth Procurement Rules
<b>Cth</b>	Commonwealth of Australia
<b>EL</b>	Executive Level
<b>FOI</b>	Freedom of Information
<b>FOI Act</b>	Freedom of Information Act 1982 (Cth)
<b>FTE</b>	Full-Time Equivalent
<b>KC</b>	King's Counsel
<b>KPI</b>	Key Performance Indicator
<b>LO</b>	Legal Officer
<b>MP</b>	Member of Parliament
<b>PGPA Act</b>	Public Governance, Performance and Accountability Act 2013 (Cth)
<b>PGPA Financial Reporting Rule</b>	<i>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (Cth)</i>

<b>PGPA Rule</b>	<i>Public Governance, Performance and Accountability Rule 2014 (Cth)</i>
<b>PLO</b>	Principal Legal Officer
<b>RMFCP</b>	Risk Management and Fraud Control Policy
<b>SES</b>	Senior Executive Service
<b>SLO</b>	Senior Legal Officer
<b>SME</b>	Small and Medium Enterprises
<b>WoAG</b>	Whole of Australian Government

# List of Requirements

PGPA Rule	Part of Report	Description	Requirement
<b>17AD(g)</b>	<b>Letter of transmittal</b>		
17AI	ii	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
<b>17AD(h)</b>	<b>Aids to access</b>		
17AJ(a)	iii	Table of contents (print only).	Mandatory
17AJ(b)	76	Alphabetical index (print only).	Mandatory
17AJ(c)	62	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	64	List of requirements.	Mandatory
17AJ(e)	i	Details of contact officer.	Mandatory
17AJ(f)	i	Entity's website address.	Mandatory
17AJ(g)	i	Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority of the entity</b>		
17AD(a)	1	A review by the accountable authority of the entity.	Mandatory
<b>17AD(b)</b>	<b>Overview of the entity</b>		
17AE(1)(a)(i)	3	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	3	A description of the organisational structure of the entity.	Mandatory



17AE(1)(a)(iii)	14	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	14	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	23	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	23–24	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	23	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments - mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
<b>17AD(c)</b>	<b>Report on the Performance of the entity</b>		
	<b><i>Annual performance Statements</i></b>		
17AD(c)(i); 16F	14	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory

17AD(c)(ii)	<b>Report on Financial Performance</b>		
17AF(1)(a)	21–22	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	60	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	<b>Management and Accountability</b>		
	<b>Corporate Governance</b>		
17AG(2)(a)	26	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	ii	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	iii	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory

17AG(2)(b)(iii)	iii	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	23–26	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1) (e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
<b>Audit Committee</b>			
17AG(2A)(a)	26	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	26	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	26–27	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	27	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	27	The remuneration of each member of the entity's audit committee.	Mandatory
<b>External Scrutiny</b>			
17AG(3)	28	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory

17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
<b>Management of Human Resources</b>			
17AG(4)(a)	31	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	29	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:	Mandatory
17AG(4)(b)	29	<p>Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following:</p> <ul style="list-style-type: none"> <li>• Statistics on staffing classification level;</li> <li>• Statistics on full-time employees;</li> <li>• Statistics on part-time employees;</li> <li>• Statistics on gender;</li> <li>• Statistics on location of staff;</li> <li>• Statistics on employees who identify as Indigenous.</li> </ul>	Mandatory

17AG(4)(c)	29	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	29	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	39	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	29	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	30	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(iii)	30	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	30	Information on aggregate amount of performance payments.	If applicable, Mandatory
<b>Assets Management</b>			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory

	<b>Purchasing</b>		
17AG(6)	32	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
	<b>Reportable consultancy contracts</b>		
17AG(7)(a)	33	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	33	A statement that “During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]”.	Mandatory
17AG(7)(c)	33	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	33	A statement that “Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”	Mandatory

<b>Reportable non-consultancy contracts</b>			
17AG(7A)(a)	33	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	33	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory
<b>17AD(daa)</b>	<b><i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i></b>		
17AGA	33	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<b>Australian National Audit Office Access Clauses</b>			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory

<b>Exempt contracts</b>			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
<b>Small business</b>			
17AG(10)(a)	42	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	42	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory



	<b>Financial Statements</b>		
17AD(e)	36–59	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	<b>Executive Remuneration</b>		
17AD(da)	25	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
<b>17AD(f)</b>	<b>Other Mandatory Information</b>		
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that <i>“During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”</i>	If applicable, Mandatory
17AH(1)(a)(ii)	33	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that <i>“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”</i>	If applicable, Mandatory
17AH(1)(c)	33	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory

17AH(1)(d)	33–34	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	34	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	32–35	Information required by other legislation	Mandatory

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