



Australian Government

Australian Law Reform Commission

Annual Report

2024 | 2025



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Australian Government
Australian Law Reform Commission

The Hon Michelle Rowland MP
Attorney-General
PO Box 6022
Parliament House
Canberra ACT 2600

14 November 2025

Dear Attorney

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 2024 to 30 June 2025.

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 2024-25 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 2015* (Cth) ('*PGPA Rule*'), I certify that the ALRC has prepared fraud and corruption risk assessments and a fraud and corruption control plan; that the ALRC has appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet its specific needs; and that the ALRC has taken all reasonable measures to deal appropriately with fraud and corruption. There have been no instances of fraud or corruption identified during the period.

A handwritten signature in blue ink, appearing to read 'M. Bromberg'.

The Hon Justice Mordecai Bromberg
President
Australian Law Reform Commission

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President's Foreword



President's Foreword



I am pleased to present the Australian Law Reform Commission's (ALRC) Annual Report for 2024-25, which coincides with the ALRC's 50th year of operation.

For the past half century, the ALRC has been government's leading independent and expert advisory body on law reform. The ALRC's work modernises our laws, increases the accessibility of Australia's justice system, and contributes to the nation's productivity, prosperity and equity. Our approach to law reform is based on rigorous evidence-based research and analysis; extensive consultation with the community, stakeholders and experts in the field; and the law reform expertise of the ALRC team.

This past year has been one of the busiest in the ALRC's history, and it is pleasing to see the ALRC being well-utilised. The ALRC has an unmatched reputation for tackling complex and challenging law reform projects, and the breadth of our current inquiries reflect that tradition. Over the past year, the ALRC has completed one inquiry, and continued or commenced three others:

- the Justice Responses to Sexual Violence Inquiry, delivered to the Attorney-General on 22 January 2025, and tabled on 6 March 2025;
- the Future Acts Regime Inquiry, an 18-month inquiry due in December 2025;
- the Human Tissue Laws Inquiry, an 18-month inquiry due in August 2026; and
- the Surrogacy Laws Inquiry, an 18-month inquiry due in July 2026.

The ALRC greatly benefits from the expert leadership of our Commissioners, and I thank those who have contributed to our work this year:

- the Hon Justice Mark Moshinsky, who serves as a standing part-time Commissioner for the ALRC;
- the Hon Marcia Neave AO and Judge Liesl Kudelka who served as Commissioners for the Justice Responses to Sexual Violence Inquiry;
- Tony McAvoy SC, who is Commissioner for the Future Acts Inquiry; and
- Dr Maeghan Toews, who is Commissioner for the Human Tissue Laws Inquiry.

I also thank our Assistant Commissioners, the dedicated staff of the ALRC, members of our Advisory Committees, and Expert Readers, who all make significant contributions and ensure the ALRC continues to provide high quality publications and recommendations for how best to reform Australia's laws, for the benefit of the Australian people.

In the coming year I look forward to finalising and continuing current inquiries, commencing new inquiries, and to commemorating 50 years of this remarkable institution, which I am privileged to lead.

The Hon Justice Mordecai Bromberg

Year in review



Year in review

About the ALRC

The ALRC is an independent Australian Government agency that provides recommendations for law reform to Government on issues referred to it by the Attorney-General of Australia.

Our vision

Just laws that are systematically modernised and improved through independent law reform.

Our purpose

To make evidence-based recommendations to government that promote effective and fair laws, and an efficient and accessible justice system, while contributing to legal education and scholarship.

Our objectives

- To be a centre of excellence for law reform
- To be a valued and well used source of independent law reform expertise for government as a whole
- To provide high quality publications and recommendations for effective law reform
- To be an authoritative and reliable source of research and analysis into the operation and effect of the law
- To be a strong and sustainable organisation that carries out its work in accordance with its values

Our legislation and governance

In accordance with the *Australian Law Reform Commission Act 1996* (Cth) ('ALRC Act'), the ALRC is referred inquiries from the Attorney-General and undertakes best-practice consultation, research, and comparative analysis, concluding with the provision of evidence-based law reform recommendations to the Attorney-General and Parliament. The ALRC can also suggest potential inquiries to the Attorney-General.

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.

In performing its functions, the *ALRC Act* requires the ALRC to ensure that its recommendations:

- do not trespass unduly on personal rights and liberties or make the rights and liberties of citizens unduly dependent on administrative, rather than judicial, decisions; and
- are, as far as practicable, consistent with Australia's international obligations that are relevant to the matter.

The President is the Accountable Authority for the ALRC.

ALRC outcome objective

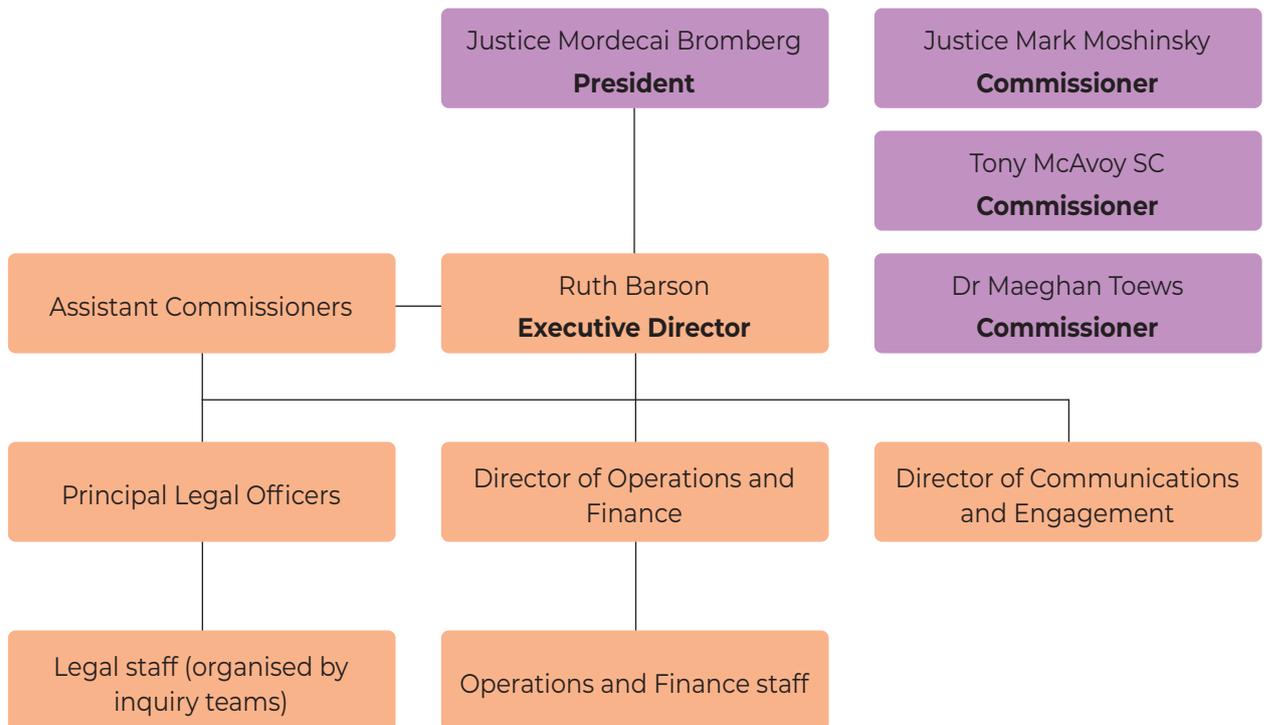
The ALRC's outcome objective is to provide:

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 purposes of law reform (Program 1).

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

Our leadership and organisational structure



Law reform approach

The process for each law reform project may differ according to the scope of inquiry, the range of key stakeholders, the complexity of the laws under review, and the period of time allotted for the inquiry.

Referral

The Attorney-General refers an inquiry (also known as a reference) to the ALRC into an area of law identified as needing reform. This written request is called the “Terms of Reference” (TOR). The TOR set out the subject matter of an inquiry and define its goals.

Advisory Committee

Once an inquiry is underway, the ALRC usually forms an advisory committee or panel of experts. Members of these committees are selected because of the expertise of each committee member in a particular area relevant to the area of law under consideration.

Consultation

The ALRC conducts research and consultations with stakeholders, such as government departments, courts, legal professionals, industry groups, non-government organisations, special interest groups, academics and other members of the community. The ALRC seeks to consult with people who have expertise and experience in the laws under review, as well as people likely to be affected by the reforms in question.

Consultation publications are a key way the ALRC involves the community in the process of law reform. Common publications include:

- Issues Papers, which provide an overview of ALRC research and identification of the issues to be examined in the inquiry;
- and Discussion Papers, which set out draft proposals for reform.

Submissions

The ALRC makes a formal call for submissions whenever it releases consultation publications. Through the submissions it receives, the ALRC can gauge what people think about current laws, how they should be changed and can test its proposals for reform with stakeholders prior to finalising recommendations.

Any individual or organisation is welcome to make a submission, and the ALRC accepts submissions in several ways to allow as many people as possible to participate. The ALRC considers the opinions and arguments expressed in submissions together with other forms of consultation and in-depth research.

Formulating recommendations

The recommendations in the Final Report describe the key reforms that the ALRC considers should be made either to laws or legal processes. In formulating recommendations, the ALRC draws not only on submissions, but also face to face consultations, academic and industry research, international research and models, and its considerable experience in law reform.

In formulating recommendations, the ALRC considers any policy aims expressed in the TOR and the principles for reform identified for each particular inquiry, against which possible recommendations are assessed.

Final Reports

Each inquiry culminates in a Final Report, which must be delivered to the Attorney-General by the date specified in the Terms of Reference. The Attorney-General is required to table the Final Report in Parliament within 15 sitting days of receiving it, after which it can be made available to the public.

The Final Report makes specific recommendations for changes to the law or legal processes. It also describes in detail the ALRC’s research and explains how the ALRC has arrived at its recommendations for reform. The ALRC also produces a Summary Report to accompany the Final Report. It provides an accessible reference to the final recommendations and the key elements of reform.

The Australian Government decides whether to implement the recommendations, in whole or in part. There is no set time frame in which the Government is required to respond, and some recommendations are implemented many years after they have been completed.

Following the Final Report being made available to the public, the ALRC will often promote and communicate the publication of the Final Report through its website, social media, and through traditional media. In doing so, the ALRC seeks to educate the community on the ALRC's inquiry, report and recommendations.

Law reform inquiries in 2024-25

In the 2024–25 financial year, the ALRC's work spanned four law reform inquiries:

- a Review of Justice Responses to Sexual Violence (the 'Justice Responses to Sexual Violence' Inquiry) – Final Report provided to the Attorney-General on 22 January 2025;
- a Review of the Future Acts Regime in the *Native Title Act 1993* (the 'Future Acts Regime Inquiry') – Final Report to be provided to the Attorney-General on 8 December 2025;
- a Review of Surrogacy Laws (the 'Surrogacy Laws Inquiry') – Final Report to be provided to the Attorney-General on 29 July 2026; and
- a Review of Human Tissue Laws (the 'Human Tissue Laws Inquiry') – Final Report to be provided to the Attorney-General on 16 August 2026.

Inquiry publications

In the 2024–25 financial year, the ALRC published a range of reports, consultation papers, and background papers.

Table 1: Inquiry publications completed 2024–25

Area	Publication title	Date of completion
Future Acts Regime	<i>Review of the Future Acts Regime: Issues Paper (2024)</i>	28 November 2024
Justice Responses to Sexual Violence	<i>Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence (ALRC Report 143)</i>	6 March 2025
Future Acts Regime	<i>Review of the Future Acts Regime: Discussion Paper (2025)</i>	22 May 2025
Human Tissue Laws	<i>Review of Human Tissue Laws: Issues Paper (2025)</i>	26 May 2025
Surrogacy Laws	<i>Review of Surrogacy Laws: Issues Paper (2025)</i>	3 June 2025

Justice Responses to Sexual Violence Inquiry

Figures

Referred	23 January 2024
Tabled in Parliament	6 March 2025
Submissions received during reporting period	4 (Total for the Inquiry: 98)
Consultations held during reporting period	78 (~ 254 individuals) (total for the Inquiry: 126, ~ 390 individuals)
Seminars and webinars during reporting period:	1 (total for the Inquiry: 1)
Background papers published during reporting period	1 Final Report (and Summary Report) 1 Background Paper

Background

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

The Terms of Reference asked 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.

Consultation

During the reporting period, the ALRC conducted 78 consultations with approximately 254 individuals from across domestic and international jurisdictions. Consultations were mostly held online.

Consultation focused on understanding how justice responses to sexual violence currently work in practice, the problems related to that, and how those problems could be solved. Some consultations were conducted as roundtables to explore specific themes, including independent legal services, evidence laws, and sexual harassment, for example. Other roundtables focused on the experiences of the groups listed in the Terms of Reference as being disproportionately reflected in sexual violence statistics.

During the reporting period the ALRC also met twice with the Expert Advisory Group (EAG) for the Inquiry. The EAG comprised advocates and individuals with lived experience and expertise in sexual violence services. The Final Report was much enhanced by the Expert Advisory Group's thoughtful guidance and input.

Issues Paper

On 17 April 2024, the ALRC released an Issues Paper (Issues Paper 49) to invite submissions to inform the ALRC's recommendations for this Inquiry. Questions in the Issues Paper focussed 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.

Submissions to the Issues Paper closed prior to this reporting period, however four submissions were received outside of the submissions deadline. The ALRC received a total of 220 submissions in response to the Issues Paper.

Final Report

On 6 March 2025, the ALRC's *Final Report, Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence*, was tabled in Parliament. The Final Report was also accompanied by a Summary Report.

The ALRC's recommended reforms seek to ensure that more people who have experienced sexual violence can access the justice system, meaningfully engage with it, and reach a just outcome. Broadly speaking, implementing the reforms would result in the greater realisation of the justice system's critical role in responding to the harm of sexual violence, bringing benefits to people who have experienced sexual violence, as well as providing a fairer, more respectful, and safer society. Recommendations fell into three categories:

- addressing barriers to access and engagement with the justice system;
- improving the criminal justice system's accountability and justice system processes; and
- expanding justice pathways and the remedies available.

Webinars and events

The ALRC hosted a launch event for the *Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence* Report on 13 March 2025. The event included an overview of the report, its findings and recommendations, as well as a panel discussion with expert guests.

Presenters included the Hon Justice Mordy Bromberg (ALRC President), the Hon Marcia Neave AO (Inquiry Commissioner), and Sarah Rosenberg (Executive Director, With You We Can, and member of the Inquiry's Expert Advisory Committee). The panel discussion was moderated by ABC journalist and presenter Patricia Karvelas, and included a video message from former Prime Minister the Hon Julia Gillard AC.

Future Acts Regime Inquiry

Figures

Referred	4 June 2024
Date due	8 December 2025
Submissions received during reporting period	53 (50 in response to Issues Paper; 3 in response to Discussion Paper)
Consultations held during reporting period	90 (~270 individuals)
Presentations and events during reporting period	25
Publications during reporting period	1 Issues Paper 1 Discussion Paper

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) (Part 2, Division 3 of the *Native Title Act*). 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 ALRC has been asked to conduct the review with regard to the Socio-economic Outcomes and Priority Reforms of the National Agreement on Closing the Gap.

The Inquiry forms part of the Australian Government's Response to the Joint Standing Committee on Northern Australia's inquiry into the destruction of 46,000 year old caves at the Juukan Gorge in the Pilbara region of Western Australia, which reported on October 2021. It also follows the ALRC's 2015 *Connection to Country: Review of the Native Title Act 1993* (ALRC Report 126).

Consultation

During the reporting period, the ALRC conducted 90 consultations with over 200 consultees. Consultees included broad cross-section of people involved in the native title system, including native title holders, native title representative bodies, legal practitioners, peak industry bodies, government departments, representative groups, and academics. Consultations were held both online and in-person. To facilitate greater engagement, particularly with First Nations communities, the ALRC travelled to a variety of locations across Australia to meet directly with native title holders and their representatives, including, Adelaide, Alice Springs, Brisbane, Burketown, Coffin Bay, Darwin, Kalgoorlie, Katherine, Kununurra, Melbourne, and Perth.

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

Issues Paper

On 28 November 2024, the ALRC published an issues paper (Issues Paper 50) with five questions, which invited stakeholders to identify the issues the ALRC should examine during the Inquiry. The ALRC requested that responses be received by 21 February 2025. During the reporting period, the ALRC received 50 submissions from individuals, organisations, and state governments in response to the Issues Paper. The ALRC granted extensions to more than 15 stakeholders who required additional time to complete their submissions.

Discussion Paper

On 22 May 2025, the ALRC published a discussion paper (Discussion Paper 88), which outlined some options for reform to the future acts regime. The Discussion Paper contained 18 proposals for reform, and 23 questions. The questions and proposals covered a wide range of topics, including promoting fair and equitable agreements, reshaping the statutory procedures, compensation and other payments, resourcing costs, and implementation, and Aboriginal and Torres Strait Islander cultural heritage. The ALRC asked that responses be received by 10 July 2025. During the reporting period, the ALRC received 3 submissions in response to the Discussion Paper and granted extensions to 19 stakeholders who indicated they would require additional time to complete their submissions.

Events

During the reporting period, the ALRC presented at several events, including the 2025 AIATSIS Summit in Darwin, the National Indigenous Legal Conference in Melbourne, and Gulf Connect 2024 in Burketown. The ALRC also gave presentations and private briefings to groups of stakeholders, including the relevant State and Commonwealth government agencies and departments, industry representative bodies, and regional PBC forums. The ALRC also presented at a symposium jointly hosted by the Mabo Centre and the National Native Title Council to discuss and workshop reform ideas.

Surrogacy Laws Inquiry

Figures

Referred	6 December 2024
Date due	29 July 2026
Submissions received during reporting period	81
Consultations held during reporting period	32
Presentations, webinars and events during reporting period	0
Publications during reporting period	1 Issues Paper

Background

On 6 December 2024, the Attorney-General asked the ALRC to inquire into surrogacy laws in Australia. In doing so, the ALRC is asked to consider Australia's human rights obligations.

The Terms of Reference ask the ALRC to conduct a review of Australian surrogacy laws, policies and practices to identify legal and policy reforms, particularly proposals for uniform or complementary state, territory and Commonwealth laws, that:

- are consistent with Australia's obligations under international law and conventions; and
- protect and promote the human rights of children born as a result of surrogacy arrangements, surrogates and intending parents, noting that the best interests of children are paramount.

In particular, the ALRC is asked to consider:

- how to reduce barriers to domestic altruistic surrogacy arrangements in Australia, including by ensuring surrogates are adequately reimbursed for legal, medical and other expenses incurred as a consequence of the surrogacy;
- how surrogacy arrangements made outside of Australia should be addressed by Australian law;
- what is the appropriate recognition of legal parentage in Australia for children born of surrogacy overseas, and how may citizenship, visa and passport requirements for children born of surrogacy overseas be aligned;
- the information that should be available to children born from surrogacy arrangements, including what information should be included on a child's birth certificate in order to meet Australia's human rights obligations under the Convention on the Rights of the Child.

Consultation

During the reporting period the ALRC conducted 32 consultations with individuals and organisations across domestic and international jurisdictions. Consultees included academics; judicial officers; government departments and agencies; human rights bodies; members of the legal, medical, psychology and counselling professions; fertility industry bodies; surrogacy support groups; LGBTQIA+ advocacy groups, and people with lived experience including surrogates, parents through surrogacy, and donor conceived individuals. During the reporting period, the ALRC met once with the Advisory Committee for the Inquiry.

Issues paper

On 3 June 2025, the ALRC released an Issues Paper (Issues Paper 52). The Issues Paper sought input on which overarching principles should guide the inquiry. It included 27 questions across several topics, such as human rights, eligibility, surrogacy agreements, process requirements, professional services (including legal and counselling services), advertising, access to entitlements (such as Medicare and parental leave), reimbursement and compensation, legal parentage, citizenship, passports and visas, oversight and harmonisation, the role of the criminal law, and education.

The ALRC requested that responses be received by 11 July 2025, and 81 submissions were received during the reporting period.

Final Report

The final report is due 29 July 2026..

Human Tissue Laws Inquiry

Figures

Referred	6 February 2025
Date due	16 August 2026
Submissions received during reporting period	15
Consultations held during reporting period	30
Presentations, webinars and events during reporting period	1 presentation 1 video for digital platforms
Publications during reporting period	1 Issues Paper

Background

On 6 February 2025 the Attorney-General asked the ALRC to inquire into organ and tissue donation, retrieval and transplantation. The Inquiry is to consider if it is desirable to harmonise and modern human tissue laws that the States and Territories introduced in the late 1970s following the ALRC's 1977 report from the inquiry into *Human Tissue Transplants* (ALRC Report 7).

The Terms of Reference ask the ALRC to consider the following matters relevant to organ and tissue donation, retrieval and transplantation:

- ethical complexities;
- current legislative inconsistencies;
- community expectations;
- evolving technology, and
- improving lives of Australians.

The Terms of Reference also ask the ALRC to consider specific areas for reform including:

- authorisation and consent processes for donation;
- retrieval of organ and tissue from both living and deceased persons;
- advertising and trade;
- the definition of death, and
- donation for the study of anatomy and education.

Consultation

During the reporting period the ALRC conducted 30 consultations with individuals and organisations from a variety of Australian jurisdictions. Consultees included peak bodies and advocacy groups (including an Aboriginal health organisation), health departments, government agencies and university representatives. The Commissioner for the Inquiry, Dr Maeghan Toews, travelled to Darwin and Canberra and other consultations were conducted online.

During the reporting period, the ALRC also met once with the Advisory Committee for the Inquiry comprising 12 members who are national leaders in the field.

Issues Paper

On 26 May 2025 the ALRC released an Issues Paper (Issues Paper 51) with questions focusing on the objectives and principles that might guide reform, priority areas for reform and whether they should or should not be a focus, and provided submitters the opportunity to both share their personal experience of how human tissue laws work in Australia and whether they think there were any other issues the inquiry should consider. The submission deadline was outside the reporting period (4 July 2025) but by the end of the reporting period the ALRC had received 15 submissions.

Webinars and events

During the reporting period, the Commissioner presented at the Transplantation Society of Australia and New Zealand's Annual Scientific Meeting in Canberra. On 23 June the Commission published a video on social media in which the Commissioner provided background about the Inquiry.

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 2024–25 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 2024–25 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.

Performance criteria for 2024–25

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 email updates, 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 2024–28.

Result against performance criteria

Table 2: KPI performance 2024–25

Performance measure	2024–25 target	1 July 2024 – 30 June 2025
Number of reports	4	6
Timeliness of reports	100%	100% All reports were submitted to the Attorney-General in accordance with their submission deadlines <i>Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence</i> (ALRC Report 143) was submitted on 22 January 2025 as required by the Terms of Reference.
Citations or references	100	96 This includes citations and references in court and tribunal decisions, parliamentary debates, parliamentary committee reports, and academic publications
Submissions received per inquiry	50	Justice Responses to Sexual Violence: 0 (Total for the Inquiry: 230) Future Acts Regime: 53 (Inquiry ongoing) Surrogacy Laws: 81 (Inquiry ongoing) Human Tissue Laws: 15 (Inquiry ongoing) Total for period: 149
Consultations held per inquiry	25	Justice Responses to Sexual Violence: 78 (Total for the Inquiry: 126) Future Acts Regime: 90 (Inquiry ongoing) Surrogacy Laws: 32 (Inquiry ongoing) Human Tissue Laws: 30 (Inquiry ongoing) Total for period: 230
Presentations, articles and speaking engagements	25	42
Broader community engagement		
Email subscribers	1,350	6,941
Visitors to website	500,000	1,151,430
Public attendance at ALRC seminars	250	128

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 2024–25:

- *Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence* (ALRC Report 143).

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

- *Review of the Future Acts Regime: Issues Paper* (2024)
- *Review of the Future Acts Regime: Discussion Paper* (2025)
- *Review of Human Tissue Laws: Issues Paper* (2025)
- *Review of Surrogacy Laws: Issues Paper* (2025)

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 timeliness requirements for *Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence* (ALRC Report 143).

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 45 judgments of Australian courts and tribunals that referred to ALRC work, such as reports and background papers, during the reporting period. This included 4 citations by the High Court of Australia and 10 citations by the Federal Court of Australia. A total of 22 different ALRC reports were cited in court judgments. In addition to ALRC reports, ALRC discussion papers and background papers have also 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 39 references to ALRC reports and recommendations in second reading speeches, committee reports, and other Parliamentary proceedings during the reporting period.

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 2024–25, the ALRC was cited in at least 12 academic publications, including journal articles, research papers and textbooks.

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 (some inquiries 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 153 submissions during the reporting period across all Inquiries. The submission period for the Justice Responses to Sexual Violence Inquiry ended in May 2024, however 4 submissions received past the deadline were recorded within the reporting period. During the reporting period, the Future Acts

Regime Inquiry received 50 submissions in response to its Issues Paper, and 3 submissions in response to its Discussion Paper (the submission period for the Discussion Paper ended in July 2025). The Surrogacy Laws Inquiry received 81 submissions during the reporting period (the submission period for the Inquiry's Issues Paper ended in July 2025), and the Human Tissue Laws Inquiry received 15 submissions during the reporting period (the submission period for the Inquiry's Issues Paper ended in July 2025).

Consultations

For each inquiry the ALRC seeks to consult with people likely to be affected by the reforms 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.

During the reporting period, the ALRC conducted 230 consultations with stakeholders and experts across Australia and overseas across all Inquiries.

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 five publications and 37 presentations and speaking engagements by the ALRC President, Commissioners and staff in 2024–25.

Highlights of ALRC presentations and speaking engagements in 2024–25 included:

- The ALRC President delivered the Higinbotham Lecture at RMIT University, which was also recorded and broadcast by the ABC
- The Commissioner and ALRC team on the Future Acts Regime Inquiry delivered a panel session at the Tarwirri National Indigenous Legal Conference
- The ALRC President and the Domestic, Family and Sexual Violence Commissioner Micaela Cronin gave a joint address at the National Press Club of Australia on sexual violence, following the publication of the Justice Responses to Sexual Violence final report. The address was broadcast live on the ABC, online and was attended by guests in person in Canberra.

Email subscribers

The ALRC maintains an email subscription list, with a newsletter to provide regular updates on the ALRC's work, as well as Inquiry specific updates. Email subscriptions reflect sustained engagement with the ALRC's work as well as individual inquiries. As at 30 June 2025, there were 6,941 email subscribers.

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 for 2024-25 include:

- Visits: 1,447,292
- Page views: 1,952,569
- Unique visitors: 1,151,671

These metrics represent, compared to the previous reporting period, a:

- 24% increase in visits;
- 12% increase in page views; and
- 40% increase in unique visitors.

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 2024-25, the top four ALRC publications downloaded via the website were:

- *Pathways to Justice—Inquiry into the Incarceration Rate of Aboriginal and Torres Strait Islander Peoples* (ALRC Report 133)
- *Safe, Informed, Supported: Reforming Justice Responses to Sexual Violence* (ALRC Report 143)
- *Review of the Future Acts Regime: Issues Paper* (2024)
- *Serious Invasions of Privacy in the Digital Era* (ALRC Report 123)

Recent ALRC reports such as the Interim and Final Reports on Financial Services Legislation (ALRC Reports 137, 139, 140, 141) and *Without Fear or Favour: Judicial Impartiality and the Law on Bias* (ALRC Report 138), as well as older reports such as *Uniform Evidence Law* (ALRC Report 102) and *Aboriginal Customary Law* (ALRC Report 31) 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 one event in the reporting period, a launch event for the Justice Responses to Sexual Violence final report, at the Essoign Club in Melbourne in the week of the report's tabling in parliament. The event had both in-person attendees as well as online viewers for the stream via the ALRC's YouTube channel. In total, 128 people attended the event, with 38 guests present at the event, and 90 viewers of the live stream on the day of the event.

Summary and Analysis of Financial Performance

Financial Outcomes

Operating outcome

The operating deficit of \$1,122,029 in 2024–25 is consistent with expectations and reflects the timing of inquiry activity—with the delayed start of the JSRV Inquiry contributing to last year’s surplus, and the commencement of the Human Tissue Inquiry driving higher costs this year.

Operating revenue

Total operating revenue was \$4,044,798, comprising:

- Revenue from Government of \$2,983,000;
- Grant revenue of \$1,000,000 from the Department of Health, Disability and Ageing for the Human Tissue Inquiry;
- Revenue from sales of \$1,482; and
- Other revenue (audit services provided by the ANAO) of \$60,316.

Operating expenses

Total operating expenses were \$5,166,827, an increase of \$1,952,842 compared with 2023–24. The ALRC’s depreciation and amortisation expense increased by \$77,789 in 2024–25, primarily due to a full year of depreciation on the Melbourne office right-of-use asset.

Equity

The ALRC’s total equity is \$1,441,516. This includes contributed equity of \$360,000.

Total assets

The ALRC’s total assets decreased by \$1,177,122 to \$3,234,382.

Total liabilities

The ALRC’s total liabilities decreased by \$70,093 to \$1,792,866.

Entity resource statement

The ALRC’s Entity Resource Statement and Expenses for Outcomes 2024–25, which summarises the total resources available to the ALRC and the total payments made by the ALRC during 2024–25 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 ALRC operates under the *ALRC Act*, the *Public Service Act 1999 (Cth)* ('*Public Service Act*'), the *PGPA Act* and various instruments made under those Acts, including the *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 Mordecai Bromberg was appointed as ALRC President and Accountable Authority on 10 July 2023 and was the Accountable Authority during the reporting period.

Members of the ALRC

Table 4 lists members of the ALRC during 2024-25 and their terms of appointment. During the reporting period, there were six members of the ALRC — two full-time members, and four part-time members. Remuneration for members is determined by the Remuneration Tribunal.

Table 3: Members 2024–25

Commissioner	Term of appointment
The Hon Justice Mordecai Bromberg	Appointed as President 10 July 2023-9 July 2028
The Hon Justice Mark Moshinsky	Appointed as Standing Part-time Commissioner 9 January 2023-8 January 2028
The Hon Ms Marcia Neave AO	Appointed as Part-time Commissioner for the Justice Responses to Sexual Violence Inquiry 22 January 2024-22 January 2025
Her Honour Judge Liesl Kudelka	Appointed as Part-time Commissioner for the Justice Responses to Sexual Violence Inquiry 22 January 2024-22 January 2025
Mr Tony McAvoy SC	Appointed as Part-time Commissioner for the Future Acts Regime Inquiry 3 July 2024-8 December 2025
Dr Maeghan Toews	Appointed as Full-time Commissioner for the Human Tissue Laws Inquiry 17 February 2025-16 August 2026

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 4: Remuneration of key management personnel 2024–25

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	482,259	-	34,208	-	53,277	-	569,743
BARSON, Ruth	Executive Director	273,548	-	-	41,157	5,342	-	320,047
Total		755,807	-	34,208	41,157	58,619	-	899,790

The ALRC has one Senior Executive Service Officer, the Executive Director, who is included in the key management personnel disclosures. The ALRC has no staff falling within the categories required to be reported under section 17CC (other highly paid staff) of the *PGPA Rule*.

Corporate planning

The ALRC Corporate Plan 2025–29 is available on the ALRC website.

Financial management and audit

The audit of the 2024-25 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.

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 and corruption) is regularly monitored and embedded in all business activities at ALRC, at both an enterprise and operational level.

During 2024-25, the ALRC has taken all reasonable measures to minimise the incidence of fraud and corruption, and has raised awareness of fraud control among employees to foster an environment that encourages employee involvement in the strategies to prevent fraud and corruption.

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*. During reporting period 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 section 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:

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 an experienced risk and governance professional 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 2024–25 financial year on the following dates:

- 24 September 2024
- 1 October 2024
- 2 May 2025
- 16 June 2025

Ms Di Mento and Mr Kelly attended all four meetings. Ms Hutchinson did not attend the October 2024 meeting, however did attend the remaining three meetings.

A representative of the ANAO is invited to attend meetings of the Audit and Risk Committee and, in 2024–25, an ANAO representative was present at the October 2024 and June 2025 meetings.

Audit and Risk Committee member remuneration:

Ms Di Mento was remunerated \$20,000 in the 2024–25 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 2024–25.

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 2024–25.

Human Resource Management

Location and staffing

The ALRC has its head office in Melbourne and an office in Brisbane. As of 30 June 2025, the ALRC employed 20 APS staff, with a full-time equivalent staffing level of 19.1 FTE. These figures do not include the President, Commissioners or SES staff. Fourteen staff are based in Melbourne, 4 staff are based in Brisbane, and 2 staff are based remotely.

Table 5: Staffing profile as of 30 June 2025

APS classification	Men	Women	Full-time	Part-time	Total
EL2 (\$160,937 - \$175,671)	4	3	3	4	7
EL1 (\$119,752 - \$138,828)	0	8	7	1	8
APS 5-6 (\$90,034 - \$114,049)	0	5	4	1	5
APS 3-4 (\$71,074-\$87,411)	0	0	0	0	0
Total	4	16	14	6	20

Employment of/internship opportunities for First Nations people

During the 2024–25 financial year, there were no employees who identified as First Nations. This does not include Commissioners.

Staff retention and turnover

During 2024–25, five 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. Four 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 6.

Table 6: 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 the reporting period, one employee was awarded a performance bonus, amounting to a total of \$3,289. Further detail is provided in Table 7 below.

Table 7: Performance bonuses 2024–25

Classification	Number of employees	Total paid	Average	Range
EL2	1	\$3,289	\$3,289	\$3,289-\$3,289
EL1	0	\$0	-	
APS6	0	\$0	-	
APS5	0	\$0	-	
APS4	0	\$0	-	
APS3	0	\$0	-	

Further details of total remuneration expenditure in 2024–25 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 2024–25 financial year, the ALRC hosted a range of sessions on topics related to law reform, including external presenters, to support ongoing learning of ALRC 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 2024–25.

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 2024–25, seven students from the Faculty of Law at Monash University participated in the ALRC clinical education program and twelve students from Melbourne Law School at The University of Melbourne participated in the internship program. The students undertook research on topics related to the ALRC's Future Acts Regime Inquiry, Human Tissue Laws Inquiry, and Surrogacy Laws 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 businesses

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 2024–25, the ALRC did not contract with any Indigenous SMEs.

Consultancies

Annual Reports contain information about actual expenditure on contracts or 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 the reporting period, the ALRC had no active or new reportable consultancy contracts.

Non-consultancy contracts

The ALRC entered into one non-consultancy contract during 2024-25:

- Lumivero, non-ongoing (\$18,700)

There were three active non-consultancy contracts during the period (values listed are for total contract value over the term of the contracts, as listed on the AusTender website):

- Loretta Di Mento (\$49,500)
- TPG Network Pty Ltd (\$14,364)
- RELX Trading Australia Pty Ltd (\$28,097)

Advertising and market research

As required under section 311A of the *Commonwealth Electoral Act 1918* (Cth), the ALRC reports that, during 2024-25, 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.

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 www.alrc.gov.au/about/access-information/.

During 2024-25, the ALRC received three FOI requests.

Correction of material errors in previous annual report

There are no corrections of material errors for the ALRC's previous annual report.

Legal services expenditure

As per the *Legal Services Directions 2017* (Cth), the ALRC reports that during 2024-25, the ALRC was compliant with these directions. The ALRC had no legal expenditure for 2024-25.

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 governmental policy and environmental legislation. The Department of Finance's Emissions Accounting Team has assessed the ALRC emissions outputs for the 2024-25 reporting period as follows:

Table 8: 2024-25 greenhouse gas emissions inventory—location-based method

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity	N/A	8.52	1.00	9.51
Natural Gas	-	N/A	-	-
Solid Waste	-	N/A	-	-
Refrigerants	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	12.291	12.291
Domestic Hire Car	N/A	N/A	37.51	37.51
Domestic Travel Accommodation*	N/A	N/A	0.17	0.17
Other Energy	-	N/A	4.70	4.70
Total t CO ₂ -e	-	8.52	43.38	51.90

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

N/A = not applicable

Table 9: 2024-25 greenhouse gas emissions inventory—location-based method

Emission Source	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e	Electricity kWh
Electricity (Location Based Approach)	8.52	1.00	9.51	11,058.93
Market-based electricity emissions	N/A	N/A	N/A	13,071.10
Total renewable electricity consumed	N/A	N/A	N/A	-
Renewable Power Percentage ¹	N/A	N/A	N/A	-
Percentage ^{2,3}	N/A	N/A	N/A	-
GreenPower ²	N/A	N/A	N/A	11,058.93
Large-scale generation certificates ²	N/A	N/A	N/A	-
Behind the meter solar ⁴	N/A	N/A	N/A	-
Total renewable electricity produced	N/A	N/A	N/A	-
Large-scale generation certificates ²	N/A	N/A	N/A	-
Behind the meter solar ⁴	N/A	N/A	N/A	-

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO2-e = Carbon Dioxide Equivalent.

1 Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

2 Listed as Voluntary renewables in 2023-24 Annual Reports.

3 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

4 Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

Caveat

- The Australian Law Reform Commission is reporting electricity emissions for the first time in 2024–25 following a change in location and the availability of relevant data.
- Solid waste data was unable to be separated from landlord data and has not been included.
- Emissions from the Australian Law Reform Commission's fleet operations are included in the emissions reporting of the Federal Court of Australia.
- Emissions from hire cars for 2024-25 may be incomplete due to a lack of robust data. The quality of data is expected to improve over time as emissions reporting matures.

Financial Statements



AUSTRALIAN LAW REFORM COMMISSION

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In my opinion, the attached financial statements for the year ended 30 June 2025 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
17 day of October 2025



Ruth Barson
Executive Director
17 day of October 2025

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**AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF COMPREHENSIVE INCOME**

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$	Original Budget \$
NET COST OF SERVICES EXPENSES				
Employee benefits	1.1A	4,092,627	2,441,209	2,138,000
Suppliers	1.1B	839,686	606,531	707,000
Finance costs	1.1C	35,203	15,637	14,000
Losses from asset sales		-	29,086	-
Depreciation and amortisation	2.2A	199,311	121,522	175,000
Total expenses		5,166,827	3,213,985	3,034,000
OWN-SOURCE INCOME				
Own-source revenue				
Revenue from contracts with customers	1.2A	1,482	108,059	1,000
Grant revenue	1.2B	1,000,000	-	-
Other revenue	1.2C	60,316	33,000	-
Total own-source revenue		1,061,798	141,059	1,000
Gains				
Other gains	1.2D	-	90,354	41,000
Total gains		-	90,354	41,000
Total own-source income		1,061,798	231,413	42,000
Net (cost of)/contribution by services		(4,105,029)	(2,982,572)	(2,992,000)
Revenue from Government	1.2E	2,983,000	4,413,000	2,983,000
(Deficit) / surplus on continuing operations		(1,122,029)	1,430,428	(9,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		-	13,366	-
Total other comprehensive income		-	13,366	-
Total comprehensive income/(loss)		(1,122,029)	1,443,794	(9,000)

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

Budget Variance Commentary (2024-25 Portfolio Budget Statements)

Statement of Comprehensive Income

Explanations of major variances are provided below:

Employee benefits: expenditure exceeded by \$1,954,627, primarily due to the commencement of the Human Tissue Inquiry and the deferred commencement of the Sexual Violence Inquiry, which were not anticipated in the Portfolio Budget Statements (PBS). The establishment of these inquiries required additional staffing and associated employment costs to support program delivery, resulting in a higher level of employee benefits expenditure.

Suppliers: expenditure increased by \$132,686, primarily due to the commencement of the Human Tissue Inquiry, which was not included in the PBS. The establishment of this inquiry led to higher information technology service costs and general operating expenses to support an expanded workforce, including the purchase of laptops and IT equipment for new staff. Travel expenses also increased to support stakeholder engagement activities.

Grant revenue: \$1,000,000 increased in grant revenue, primarily due to the commencement of the Human Tissue Inquiry not budgeted in the PBS, which is a two-year funding provided by the Department of Health, Disability and Ageing.

**AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 \$	2024 \$	Original Budget \$
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	2,459,180	3,437,020	1,414,000
Trade and other receivables	2.1B	11,693	33,750	39,000
Total financial assets		2,470,873	3,470,770	1,453,000
Non-financial assets				
Property, plant and equipment	2.2A	763,509	939,987	595,000
Intangibles - software	2.2A	-	747	5,000
Total non-financial assets		763,509	940,734	600,000
Total assets		3,234,382	4,411,504	2,053,000
LIABILITIES				
Payables				
Suppliers	2.3A	67,612	59,551	93,000
Other payables	2.3B	146,811	147,304	111,000
Total payables		214,423	206,855	204,000
Interest bearing liabilities				
Leases	2.4A	757,598	895,583	600,000
Total interest bearing liabilities		757,598	895,583	600,000
Provisions				
Employee provisions	4.1A	776,497	720,521	156,000
Makegood Provisions	4.1B	44,348	40,000	-
Total provisions		820,845	760,521	156,000
Total liabilities		1,792,866	1,862,959	960,000
Net assets		1,441,516	2,548,545	1,093,000
EQUITY				
Contributed equity		360,000	345,000	394,000
Reserves		151,127	151,127	138,000
Retained surplus		930,389	2,052,418	561,000
Total parent equity interest		1,441,516	2,548,545	1,093,000
Total equity		1,441,516	2,548,545	1,093,000

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

Budget Variance Commentary (2024-25 Portfolio Budget Statements)

Statement of Financial Position

Explanations of major variances are provided below:

Cash and cash equivalents: the cash is held in the special account and the increase of \$1,045,180 primarily due to the funding received for the Human Tissue Inquiry which was not budgeted in the PBS, as the costs associated with the inquiry will be incurred across multiple years.

Employee provisions: \$620,497 increased in employee provisions, primarily due to the ALRC president's long leave liability not budgeted in the PBS.

**AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	2025 \$	2024 \$	Original Budget \$
CONTRIBUTED EQUITY			
Opening balance	<u>345,000</u>	<u>364,000</u>	<u>379,000</u>
Transactions with owners			
Distributions to owners			
Return of equity - other	-	(34,000)	-
Contributions by owners			
Departmental capital budget	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total transactions with owners	<u>15,000</u>	<u>(19,000)</u>	<u>15,000</u>
Closing balance as at 30 June	<u>360,000</u>	<u>345,000</u>	<u>394,000</u>
RETAINED EARNINGS			
Opening balance	<u>2,052,418</u>	<u>621,990</u>	<u>570,000</u>
Comprehensive income			
Surplus/(Deficit) for the period	<u>(1,122,029)</u>	<u>1,430,428</u>	<u>(9,000)</u>
Total comprehensive income	<u>(1,122,029)</u>	<u>1,430,428</u>	<u>(9,000)</u>
Closing balance as 30 June	<u>930,389</u>	<u>2,052,418</u>	<u>561,000</u>
ASSET REVALUATION RESERVE			
Opening balance	<u>151,127</u>	<u>137,761</u>	<u>138,000</u>
Comprehensive income			
Other comprehensive income	-	13,366	-
Total comprehensive income	<u>-</u>	<u>13,366</u>	<u>-</u>
Closing balance as 30 June	<u>151,127</u>	<u>151,127</u>	<u>138,000</u>
TOTAL EQUITY			
Opening balance	<u>2,548,545</u>	<u>1,123,751</u>	<u>1,087,000</u>
Comprehensive income			
Surplus/(Deficit) for the period	<u>(1,122,029)</u>	<u>1,430,428</u>	<u>(9,000)</u>
Other comprehensive income	-	13,366	-
Total comprehensive income	<u>(1,122,029)</u>	<u>1,443,794</u>	<u>(9,000)</u>
Transactions with owners			
Distributions to owners			
Return of equity - other	-	(34,000)	-
Contributions by owners			
Departmental capital budget	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total transactions with owners	<u>15,000</u>	<u>(19,000)</u>	<u>15,000</u>
Closing balance as at 30 June	<u>1,441,516</u>	<u>2,548,545</u>	<u>1,093,000</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 (2024-25 Portfolio Budget Statements)

Statement of Changes in Equity

The closing balance of the Commission's accumulated surplus at 30 June 2025 are higher than budget primarily due to the Human Tissue Inquiry which was not budgeted in PBS and surplus relating to the Sexual Violence Inquiry.

**AUSTRALIAN LAW REFORM COMMISSION
CASH FLOW STATEMENT**

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$	Original Budget \$
OPERATING ACTIVITIES				
Cash received				
Sale of goods and rendering of services		974	3,892	1,000
Grant revenue		1,000,000	-	-
Appropriations		2,983,000	4,413,000	2,983,000
Net GST received		60,894	86,250	-
Other		104,044	487,637	-
Total cash received		4,148,912	4,990,779	2,984,000
Cash used				
Employees		3,805,797	2,363,588	2,138,000
Suppliers		1,145,029	548,357	666,000
Interest payments on lease liabilities		25,321	4,672	14,000
Total cash used		4,976,147	2,916,617	2,818,000
Net cash from operating activities		(827,235)	2,074,162	166,000
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		-	11,291	-
Total cash received		-	11,291	-
Cash used				
Purchase of property, plant and equipment		22,086	42,667	15,000
Total cash used		22,086	42,667	15,000
Net cash used by investing activities		(22,086)	(31,376)	(15,000)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		15,000	15,000	15,000
Total cash received		15,000	15,000	15,000
Cash used				
Return of contributed equity		-	34,000	-
Principal payments of lease liabilities		143,519	34,934	166,000
Total cash used		143,519	68,934	166,000
Net cash from financing activities		(128,519)	(53,934)	(151,000)
Net increase/(decrease) in cash held		(977,840)	1,988,852	-
Cash and cash equivalents at the beginning of the reporting period		3,437,020	1,448,168	1,414,000
Cash and cash equivalents at the end of the reporting period		2,459,180	3,437,020	1,414,000

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

Budget Variance Commentary (2024-25 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 a non-Corporate Commonwealth 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.

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.

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

All new standards, revised standards, interpretations and amending standards that were issued prior to the sign-off date in the current reporting period have been considered and did not have material financial impact on the Commission's financial statements.

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 2025.

1.1 Expenses

	2025	2024
	\$	\$
1.1A: Employee benefits		
Wages and salaries	3,392,705	1,982,409
Superannuation		
Defined benefit plans	16,952	30,633
Defined contribution plans	414,161	205,006
Leave and other entitlements	268,809	223,161
Total employee benefits	4,092,627	2,441,209

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	63,684	68,107
Professional services	162,721	95,134
Printing and office requisites	34,409	33,921
Freight and removals	4,187	19,488
Telephone and postage	8,898	16,916
Incidentals	19,425	7,650
Non asset PPE	22,067	16,321
Non asset software	34,922	53,283
Staff training	20,650	6,797
Maintenance	38,418	39,748
Accommodation	77,471	17,863
Advertising	25,729	4,212
Travel	182,324	43,803
IT services	135,264	114,083
Total goods and services supplied or rendered	830,169	537,326
Goods supplied	73,319	103,526
Services rendered	756,850	433,800
Total goods and services supplied or rendered	830,169	537,326

Other suppliers

Short-term leases	-	65,370
Low value leases	5,334	-
Workers compensation expenses	4,183	3,835
Total other suppliers	9,517	69,205
Total suppliers	839,686	606,531

The Commission has low value lease commitments for Level 30, 400 George Street, Brisbane as at 30 June 2025.

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.

	2025	2024
	\$	\$
1.1C: Finance costs		
Interest on lease liabilities	30,855	15,637
Unwinding of discount	4,348	-
Total finance costs	35,203	15,637

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-source revenue and gains

	2025	2024
	\$	\$
1.2A: Revenue from contracts with customers	1,482	108,059

Accounting Policy

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

1.2B: Grant Revenue¹

1,000,000

-

Accounting Policy

Revenue is recognised when control of the funds is obtained and the conditions to the grant are met.

¹ The revenue for 2025 was primarily related to the funding provided by the Department of Health, Disability and Ageing to support activities associated with the Human Tissue Laws review undertaken by the Commission.

1.2C: Other Revenue

Other revenue	316	-
Resources received free of charge - Australian National Audit Office ²	60,000	33,000
Total other revenue	60,316	33,000

² The ANAO provides financial statements audit services that are funded from Government appropriation. This amount of \$60,000 (2024, \$33,000) reflects the value of these services to the Commission.

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.

1.2D: Other Gain

Gain on lease disposal	-	90,354
Total other gain	-	90,354

REVENUE FROM GOVERNMENT

1.2E: Revenue from Government

Appropriations

Departmental appropriations	2,983,000	4,413,000
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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. 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).

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

	2025	2024
	\$	\$
<u>2.1A: Cash and cash equivalents</u>		
Cash at bank	21,495	34,391
Cash in special accounts	<u>2,437,685</u>	<u>3,402,629</u>
Total cash and cash equivalents	<u>2,459,180</u>	<u>3,437,020</u>

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	<u>3,372</u>	<u>31,565</u>
Total goods and services receivables	<u>3,372</u>	<u>31,565</u>

Other receivables

Statutory receivables (GST)	<u>8,850</u>	<u>2,714</u>
Total other receivables	<u>8,850</u>	<u>2,714</u>
Total trade and other receivables (gross)	<u>12,222</u>	<u>34,279</u>

Less impairment allowance

Goods and services	<u>(529)</u>	<u>(529)</u>
Total impairment allowance	<u>(529)</u>	<u>(529)</u>
Total trade and other receivables (net)	<u>11,693</u>	<u>33,750</u>

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

No more than 12 months	<u>11,693</u>	<u>33,750</u>
Total trade and other receivables (net)	<u>11,693</u>	<u>33,750</u>

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 (2024: 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 \$
As at 1 July 2024				
Gross book value	924,617	79,350	22,415	1,026,382
Accumulated depreciation, amortisation and impairment	(61,624)	(2,356)	(21,668)	(85,648)
Total as at 1 July 2024	862,993	76,994	747	940,734
Additions				
Purchase	-	22,086	-	22,086
Depreciation and amortisation	-	(21,640)	(747)	(22,387)
Depreciation on right-of-use assets	(176,924)	-	-	(176,924)
Total as at 30 June 2025	686,069	77,440	-	763,509
Total as at 30 June 2025 represented by				
Gross book value	924,617	101,436	22,415	1,048,468
Accumulated depreciation, amortisation and impairment	(238,548)	(23,996)	(22,415)	(284,959)
Total as at 30 June 2025	686,069	77,440	-	763,509
Carrying amount of right-of-use assets	686,069	-	-	686,069

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.

Land and Buildings

In 2025, there was a nil decrement (2024: nil decrement) for leasehold improvements.

Plant and Equipment

In 2025, there was a nil increment (2024: \$13,366 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.

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 the Commission 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 the Commission.

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.

Recurring and non-recurring fair value measurements - valuation processes

An independent professional valuer conducted a detailed external valuation of non-financial assets (excluding intangibles) for the Commission as at 30 June 2024. The Commission conducted a materiality assessment over the Commission's non-financial assets (excluding intangibles) as at 31 May 2025 to ensure no material change from the formal valuation results last financial year. No material variances were identified.

Depreciation

Depreciable plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Commission 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.

	2025	2024
IT, Office Equipment (Plant and equipment)	3-5 years	3-5 years
Office Furniture (Plant and equipment)	5-15 years	5-15 years
Artwork (Plant and equipment)	100 years	100 years

The depreciation rates for ROU assets are based on 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 for 2024-25 and 2023-24.

All software assets were assessed for indications of impairment at 30 June 2025.

2.3 Payables

	2025	2024
	\$	\$
2.3A: Suppliers		
Trade creditors and accruals	67,612	59,551
Total suppliers	67,612	59,551

Settlement is usually made net 30 days.

2.3B: Other payables

Wages and salaries	146,811	143,831
Other payables	-	3,473
Total other payables	146,811	147,304

2.4 Interest bearing liabilities

2.4A: Leases

Lease liabilities	757,598	895,583
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Total cash outflow for leases for the year ended 30 June 2025 was \$168,840 (2024: \$39,606).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	210,030	168,840
Between 1 to 5 years	600,067	810,097
Total leases	810,097	978,937

The Commission in its capacity as lessee has the following significant leasing arrangement: part of Level 14, 300 Flinders Street, Melbourne. This lease commenced on 1 March 2024 for a term of five years, with an option to extend for a further four years.

The lease liability as at 30 June 2025 is related to the Melbourne lease (part of Level 14, 300 Flinders Street, Melbourne), and does not include the option period as there is no reasonable certainty for the Commission to exercise this extension option.

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 2025

	Annual appropriation	Adjustments to appropriation ¹	Total appropriation	Appropriation applied in 2025 (current and prior years)	Variance ²
	\$	\$	\$	\$	\$
DEPARTMENTAL					
Ordinary annual services	2,983,000	-	2,983,000	2,983,000	-
Capital budget ³	15,000	-	15,000	15,000	-
Total departmental	2,998,000	-	2,998,000	2,998,000	-

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

2. In 2024-25, 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 2024

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

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 Act.

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

	2025	2024
	\$	\$
Departmental		
2023-24 Appropriation Act 1	-	-
2023-24 Appropriation Act 1 - Departmental Capital Budget (DCB)	-	-
Total departmental	-	-

3.2 Special accounts

	Law Reform Special Account (Departmental)	
	2025	2024
	\$	\$
Balance brought forward from previous period	3,437,020	1,448,168
Increases		
Appropriation credited to special account	2,998,000	4,428,000
Other receipts	1,165,912	589,070
Total increases	4,163,912	5,017,070
Available for payments	7,600,932	6,465,238
Decreases		
Payments made to suppliers	(1,335,955)	(664,630)
Payments made to employees	(3,805,797)	(2,363,588)
Total decreases	(5,141,752)	(3,028,218)
Total balance carried to the next period	2,459,180	3,437,020
Balance represented by:		
Cash held in Commission bank accounts	21,495	34,391
Cash held in the Official Public Account	2,437,685	3,402,629
Total balance carried to the next period	2,459,180	3,437,020

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.

3.3 Net Cash Appropriation Arrangements

	2025	2024
	\$	\$
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(1,122,029)	1,443,794
<i>Plus</i> : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	22,387	22,772
<i>Plus</i> : depreciation of right-of-use assets ²	176,924	98,750
<i>Less</i> : lease principal repayments ²	143,519	34,934
Net Cash Operating Surplus/ (Deficit)	(1,066,237)	1,530,382

¹ The Government uses net cash appropriation arrangements. Revenue appropriations are not provided for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities. Capital budgets are appropriated in the period when cash payment for capital expenditure is required.

² The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

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

	2025	2024
	\$	\$
4.1A: Employee provisions		
Leave	776,497	720,521
Total employee provisions	776,497	720,521
Employee provisions expected to be settled		
No more than 12 months	717,554	676,525
More than 12 months	58,943	43,996
Total employee provisions	776,497	720,521
4.1B: Makegood provision		
Provision for makegood	44,348	40,000
	Provision for restoration	Total
	\$	\$
As at 1 July 2024	40,000	40,000
Unwinding of discount or change in discount rate	4,348	4,348
Total as at 30 June 2025	44,348	44,348

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.

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 2025 represents outstanding contributions for the final fortnight of the year.

4.2 Key Management Personnel Remuneration¹

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.

	2025	2024
	\$	\$
Short-term employee benefits		
Salary	755,807	715,483
Other ²	34,208	507
Total short-term employee benefits	790,015	715,990
Post-employment benefits - superannuation	41,157	33,787
Other long-term employee benefits		
Long service leave	58,619	13,038
Total other long-term employee benefits	58,619	13,038
Total key management personnel remuneration expenses	889,791	762,815

The total number of key management personnel that are included in the above table are 2 (2024: 3).

¹ 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.

² Other includes motor vehicles and reportable fringe benefits.

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: Contingent assets and liabilities

Quantifiable Contingencies

There were no quantifiable contingent assets and liabilities (2024: nil).

Unquantifiable Contingencies

There were no unquantifiable contingent assets and liabilities (2024: nil).

5.2 Financial instruments

	2025	2024
	\$	\$
5.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	2,459,180	3,437,020
Trade receivables (gross)	3,372	31,565
Total financial assets at amortised cost	2,462,552	3,468,585
Total financial assets	2,462,552	3,468,585
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	67,612	59,551
Total financial liabilities measured at amortised cost	67,612	59,551
Total financial liabilities	67,612	59,551

There have been no net gain or losses on financial assets in 2024-25 (2024: \$529). There have been no net gains or losses on financial liabilities in 2024-25 (2024: nil).

No financial assets have been reclassified in 2024-25 (2024: nil).

Accounting Policy

Financial assets and Financial liabilities

The Commission classifies its financial assets and liabilities in accordance with AASB 9 Financial Instruments,

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.

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 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).

5.3 Fair value measurement

5.3A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2025	2024
	\$	\$
Non-financial assets		
Property, plant and equipment	77,440	76,994
Total	77,440	76,994

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

	2025	2024
	\$	\$
6.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	2,459,180	3,437,020
Trade and other receivables	11,693	33,750
Total no more than 12 months	2,470,873	3,470,770
More than 12 months		
Land and buildings	686,069	862,993
Plant and equipment	77,440	76,994
Intangibles - software	-	747
Total more than 12 months	763,509	940,734
Total assets	3,234,382	4,411,504
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	67,612	203,382
Other payables	146,811	3,473
Leases	185,730	137,985
Employee provisions	717,554	676,525
Total no more than 12 months	1,117,707	1,021,365
More than 12 months		
Leases	571,868	757,598
Employee provisions	58,943	43,996
Makegood Provisions	44,348	40,000
Total more than 12 months	675,159	841,594
Total liabilities	1,792,866	1,862,959

Entity Resource Statement and Expenses for Outcomes 2024-25

Entity Resource Statement

	Actual available appropriation for 2024-25 (a)	Payments made 2024-25 (b)	Balance remaining 2024-25 (a) - (b)
	\$'000	\$'000	\$'000
Departmental			
Annual appropriations - ordinary annual services ^{1,2}	2,998	2,998	-
Annual appropriations - other services (non - operating)	-	-	-
Total departmental annual appropriations	2,998	2,998	-
Departmental special appropriations	-	-	-
Total special appropriations	-	-	-
Special accounts ³	7,601	5,142	2,459
Total special accounts	7,601	5,142	2,459
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	(2,998)	(2,998)	-
Total resourcing and payments	7,601	5,142	2,459

1 Appropriation Act (No. 1) 2024-25.

2 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'.

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

Glossary and indexes



Glossary

AASB	Australian Accounting Standards Board
ALRC	Australian Law Reform Commission
ALRC Act	<i>Australian Law Reform Commission Act 1996 (Cth)</i>
ANAO	Australian National Audit Office
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
CPR	Commonwealth Procurement Rules
Cth	Commonwealth of Australia
EL	Executive Level
FOI	Freedom of Information
FOI Act	<i>Freedom of Information Act 1982 (Cth)</i>
FTE	Full-Time Equivalent
KC	King's Counsel
KPI	Key Performance Indicator
LO	Legal Officer
MP	Member of Parliament
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013 (Cth)</i>
PGPA Financial Reporting Rule	<i>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (Cth)</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014 (Cth)</i>

PLO	Principal Legal Officer
RMFCP	Risk Management and Fraud Control Policy
SES	Senior Executive Service
SLO	Senior Legal Officer
SME	Small and Medium Enterprises
WoAG	Whole of Australian Government

List of Requirements

PGPA Rule	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	iii	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
17AD(h)	Aids to access		
17AJ(a)	iv	Table of contents (print only).	Mandatory
17AJ(b)	73	Alphabetical index (print only).	Mandatory
17AJ(c)	59	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	61	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ii	Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority of the entity		
17AD(a)	1	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	3	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	4	A description of the organisational structure of the entity.	Mandatory

17AE(1)(a)(iii)	4	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	3	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	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
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	16	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory

17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	21	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	56	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)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	25	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	iii	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption 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 and corruption 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 and corruption relating to the entity.	Mandatory
17AG(2)(c)	24-26	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
Audit Committee			
17AG(2A)(a)	25	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	25	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	25	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	26	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	26	The remuneration of each member of the entity's audit committee.	Mandatory

External Scrutiny			
17AG(3)	26	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
Management of Human Resources			
17AG(4)(a)	27	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	27	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory

17AG(4)(b)	27	<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"> • Statistics on staffing classification level; • Statistics on full-time employees; • Statistics on part-time employees; • Statistics on gender; • Statistics on location of staff; • Statistics on employees who identify as Indigenous. 	Mandatory
17AG(4)(c)	27	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)	27	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)	27	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	27	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	28	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	28	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	28	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory

17AG(4)(d)(iv)	28	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
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
Purchasing			
17AG(6)	29	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	29	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)	29	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)	29	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)	29	A statement that “ <i>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.</i> ”	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	29	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)	30	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
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	30	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory

Australian National Audit Office Access Clauses			
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
Exempt contracts			
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
Small business			
17AG(10)(a)	29	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)	29	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 <i>“[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.”</i>	If applicable, Mandatory
Financial Statements			
17AD(e)	34-57	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	24	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
17AD(f) Other Mandatory Information			
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)	30	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)	30	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	30	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)	30	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	23-32	Information required by other legislation	Mandatory

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