



Annual Report 2023–24

Access to justice for Victorians

 Victoria Legal Aid

Service snapshot

Our clients

82,606¹ unique clients -4%

More on pages 4-6

Metropolitan
Melbourne
74%

Regional
Victoria
26%

Legal aid grants

40,458² grants of legal assistance -2%

Private
practitioners
80%

In-house
17%

Community
legal centres
3%

More on page 8

Help at court

111,474³ duty lawyer services +0.2%

Private
practitioners
14%

In-house
71%

Community
legal centres
15%

More on page 8

Pre-court services

6,281 Help Before Court services for criminal matters, leading to fewer unnecessary adjournments and more clients getting diversion

15,859 Pre-Court Engagement referrals accepted for family violence matters (44% delivered by community legal centres)

More on page 10

1 Percentage increases and decreases are in comparison to 2022-23 data. A unique client is a person who accessed one or more of our legal services. This does not include: people for whom a client-lawyer relationship was not formed; people who received information via telephone, webchat, website, court or public counter; participants in community legal education sessions; clients from community legal centres; and clients of Independent Mental Health Advocacy or Independent Family Advocacy and Support.

2 Includes grants provided to community legal centres (which are included in our Budget Paper 3 reporting) and family violence services.

3 Includes services provided by community legal centres (which are not included in our Budget Paper 3 reporting) and family violence services.

Legal Help phone line and webchat

98,343 phone sessions +7%

38,164 webchat sessions +8%

75% of requests for help responded to +3%

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Independent advocacy services

Independent Mental Health Advocacy

46,658 information and referral sessions +82%

41,002 advocacy and self-advocacy sessions +124%

Independent Family Advocacy and Support

2,955 information and referral sessions +47%

2,866 advocacy and self-advocacy sessions +23%

More on page 11

Family dispute resolution

817 dispute resolution conferences -3%

82% settlement rate +3%

More on page 11

Community legal education and information

249 education sessions +17%

149,093 publications distributed -8%

More on pages 14-15

Chairperson's declaration

In accordance with section 12N of the *Legal Aid Act 1978* (Vic) and provisions of the *Financial Management Act 1994* (Vic), I am pleased to present the Victoria Legal Aid Annual Report for the year ending 30 June 2024.

Bill Jaboor

Bill Jaboor
Chairperson
17 September 2024

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Acknowledgement of Country

This report was written on the lands of the Wurundjeri people of the Kulin Nation. We acknowledge the Traditional Custodians of the lands across Victoria and pay respect to Elders past and present. We recognise the continuing connection to Country, culture and identity and the importance of self-determination for creating better futures for First Nations people.



01

About us

Our vision

Our vision is for a fair, just and inclusive society where people can get help with their legal problems and have a stronger voice in how laws and legal processes affect them.

Our purpose

To make a difference for clients and the community by helping to effectively address legal problems, supporting the coordination of a strong and dynamic legal assistance sector and working with partners to create fairer laws and systems.

Our values

Fairness

We are committed to fairness in society and to facilitating fair and equitable access to legal support.

Care

We care about our clients and the community and we approach our work with an awareness of the effects that trauma and discrimination can have. We treat each other with kindness and respect.

Courage

We approach our work with strength and confidence. We are guided by our values and what matters most to our clients and society.

Inclusion

We provide an inclusive environment for clients, staff and referral partners.

Our strategy

In June 2022, we launched our Strategic Plan 2022–26, or ‘Strategy 26’. It’s founded on our Outcomes Framework, an eight-year view of the difference we want to make through our work. This annual report reflects our progress in delivering our strategy and outcomes, as well as our Corporate Plan 2023–24.

Our functions

We are a statutory authority established under the *Legal Aid Act 1978* (Vic). Our objectives are to:

- provide legal aid in the most effective, economic and efficient manner
- make legal aid available at a reasonable cost and on an equitable basis across Victoria
- provide improved access to justice and legal remedies
- provide legal aid innovatively to minimise the need for individual legal services
- coordinate legal aid provision so it responds to community needs.

More detail about our functions is available on our website and in the *Legal Aid Act*.

Foreword

We are pleased to present our Annual Report 2023–24.

As a core provider of legal services, we assisted over 300,000 people across Victoria with their legal and non-legal problems this past year. Many of our programs have grown and been strengthened, particularly our non-legal advocacy and support services that help provide a more holistic approach to addressing clients' needs and put them at the centre of what we do.

Collaboration in our sector is key to ensuring legal and related assistance is effective and reaches those who need it the most. The impact of our work is strengthened by partnerships with private practitioners and community legal centres, who play a crucial role in our sector and the community. We remain committed to doing what we can to support their vital work.

The need for legal assistance continues to be as important as ever. This is particularly acute given the growing population, especially in Melbourne's west and north, and increasing socio-economic pressures, like the high cost of living, the housing crisis and high rates of family and domestic violence.

“The impact of our work is strengthened by partnerships with private practitioners and community legal centres, who play a crucial role in our sector and the community.”

A report from National Legal Aid – of which we are a member and which our chief executive officer chairs – showed that an additional \$484 million is needed each year to respond to unmet legal need across Australia, particularly in family and civil law and in regional areas. While the Victoria Legal Aid means test services eight per cent of the population, 13 per cent of Australian households live below the poverty line. We continue to call for an appropriately funded National Legal Assistance Partnership (NLAP) to help deliver much-needed services.

We thank the Victorian Government for continued support of our early engagement and intervention work. We also welcome Commonwealth funding for family and civil law services, including additional funding for legal assistance in judicial and merits review matters for refugees and asylum seekers.

While this funding expands services in specific areas, it does not increase our core funding or address our core funding deficit. We continue to call for a sustainable demand-based funding model to address this volatility and meet demand for our services. While we have short-term mitigation strategies to defer the need for service reductions, these are not sustainable in the longer term.

Our funding challenges are urgent amid the national crisis in gendered violence. With 80 per cent of family law matters before the courts involving allegations of violence, we're working to strengthen our family law and family violence services. We've also updated our family violence grant guidelines to allow for more trauma-informed practice and earlier support for victim-survivors. But without adequate resources, many women and children have to be turned away at their time of need.

Civil justice issues are central to people's everyday problems. However, as this year's Public Understanding of the Law Survey has shown, many in the community can't or don't know how to engage with the law to deal with these issues. Legal assistance helps people understand their rights and options, and in partnership with community legal centres, we were pleased to grow our services in several civil justice areas, including mental health and disability law, sexual harassment support, support for victims of crime and migration.

Non-legal advocacy and support are as important as our legal services. Our Independent Mental Health Advocacy service was named as Victoria's first ever primary provider of non-legal mental health advocacy under the new *Mental Health and Wellbeing Act 2022* (Vic), offering support to everyone receiving compulsory treatment. The service also supports people at risk of receiving compulsory treatment. We're proud to have advocates in another five offices across the state, increasing our presence at hospitals and clinics.

In the criminal justice area, we're pleased to see evidence that bail law reforms are starting to reduce the system's disproportionate impact on women, children and First Nations people. Our early data shows fewer clients being presented for remand. However, we are concerned that First Nations children continue to be remanded at high rates, making up a third of our clients in the Weekend Online Remand Court. Our sector must focus on ensuring First Nations children are better supported and diverted away from the criminal justice system, including by raising the age of criminal responsibility. We will continue to monitor this data closely during the coming financial year.

We continue to improve our remand services, acting on the recommendations of an independent review we commissioned in 2023. We've worked closely with our sector partners to provide services for people with cognitive impairment or mental health issues at the expanded Assessment and Referral Court locations around Victoria. We also revised our summary crime funding guidelines to support more people to contest unfair criminal charges, particularly First Nations people, women and people subjected to racial profiling.

In March 2024, we launched a pilot Equity and Diversity List to help lawyers find and brief diverse counsel for legally aided matters. This will also help us monitor briefing fees paid to diverse counsel.

Supporting First Nations peoples' right to self-determination is a priority, and understanding what this means for our everyday practice is core to our Reconciliation Action Plan. The Voice referendum outcome and growing momentum towards a Treaty in Victoria reinforce for us that – now more than ever – we must remain resolute in advocating for First Nations justice.

We are committed to respecting and deferring to the knowledge and expertise of First Nations partners as we consider the meaning of self-determination for our organisation. In this spirit, we're pleased to now be following the leadership of the Victorian Aboriginal Legal Service in efforts to build cultural capability in the legal sector. Culturally appropriate and responsive legal services are crucial to 'closing the gap' in the justice system.

“We are committed to respecting and deferring to the knowledge and expertise of First Nations partners as we consider the meaning of self-determination for our organisation.”

We were privileged to have Andrew Jackomos PSM as our Board's inaugural First Nations member and welcomed Ashley Morris as First Nations Services director and Executive Management Group member. Their leadership, cultural knowledge and connection to community have enriched our organisation and strengthened our accountability to First Nations peoples and organisations. We also look forward to soon establishing a stand-alone First Nations Services directorate, which will focus on strategy, policy, stakeholder relationships and services.

In our latest submission to the Yoorrook Justice Commission, we called for foundational reforms across the housing, education, disability and mental health systems to address systemic and intersecting injustices caused to First Nations peoples. We'll continue to call out the structural discrimination that many of our clients face and call for systems and laws that are fairer, safer and centred on self-determination.

We also contributed to federal legislative policy reform alongside other legal aid commissions and sector partners. We welcomed the federal government's commitment to overhauling its administrative review tribunal towards one that is fair, independent and efficient.

As always, our clients' voices and lived experience are at the heart of our advocacy for reform.

It is important that we have fit-for-purpose facilities across the state, not only for the wellbeing of our staff, but because our services are for all Victorians. Our upgraded offices in Mildura and Sunshine mean better access for clients and the capacity to meet growing legal demand in the Mallee region and Melbourne's west.

“As always, our clients' voices and lived experience are at the heart of our advocacy for reform.”

We thank private practitioners, the Victorian Aboriginal Legal Service and Djirra, as well as community legal centres and other sector partners, for their important work and continued collaboration. We also wish to acknowledge our Board, Executive Management Group and Senior Leadership Team for all their efforts.

Finally, we recognise our talented and hard-working staff. We continue to see examples everyday of how they embody our values in their work with clients, colleagues and the community. Workplace wellbeing, diversity and inclusion will always be foundational to our work, as is continuing to service the Victorian community.

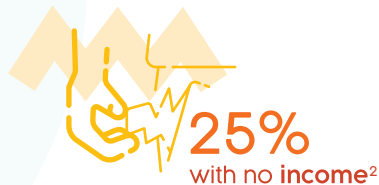
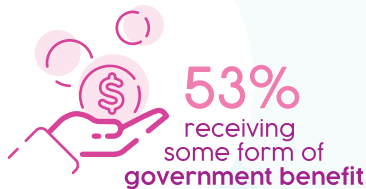
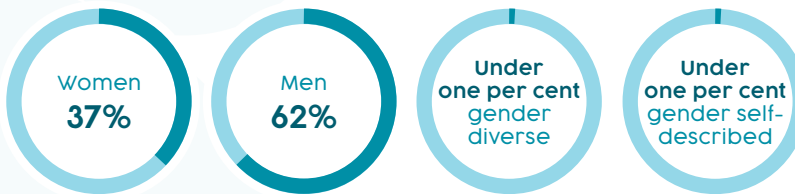
Bill Jaboor
Bill Jaboor
Chairperson

Louise Glanville
Louise Glanville
Chief Executive Officer

Our clients

Our clients include a diverse range of people across Victoria. Many face complex **legal problems and experience cultural barriers, discrimination, disability, mental health issues or social and geographic isolation**. These issues or experiences are often intersectional, and more than one descriptor may be appropriate for many of our clients.

Who our clients are



These figures do not include clients seen by a private practitioner or who accessed information services.

1 Based on the Australian Bureau of Statistics definition of people from culturally and linguistically diverse backgrounds. Includes people who speak a language other than English at home and people who were born in a non-English speaking country.

2 Examples include children and young people, people experiencing homelessness, people in custody and immigration detention, and psychiatric patients.

What clients said about us

We ask our clients for **feedback about our service in our client experience survey to help us better understand their experience and expectations.** We received responses from 802 clients who are broadly representative across our service areas and programs.

Overall, clients were positive about our services and interacting with our staff and felt that we helped build their capacity to deal with legal problems in the future. They said they would like to see us strengthen our responses to support needs (especially for those with disabilities) and keep focusing on clients' legal capability through clear, accessible and timely information and legal advice.

Access and experience

Most clients were positive about their access to and experience with our services. Eighty per cent found it easy to contact us when they first needed help and 85 per cent said their lawyer treated them with respect. The majority also said they felt listened to and able to ask their questions.

“**The lawyer assigned to us was fantastic. Achieved a better result than we could have hoped for. Extremely grateful for his understanding of the situation.**”

Wellbeing

Around two-thirds were less stressed after talking to their lawyers and half said our help improved their wellbeing and mental health. This is important as some said they felt overwhelmed and confused by their experience trying to resolve their legal problem before they came to us.

“**The fact that I could finally speak with someone who could advise on my legal rights was a huge relief.**”

Legal capability

An important part of our work is building clients' legal capability, both during their experience with us and for any future legal problems. Seventy-four per cent said the lawyer helped them understand how to deal with their issue and 77 per cent knew where to go for help in the future.

“**Last matter I didn't have [Victoria Legal Aid] but had previous hearings to draw from. Legal Aid gave me learnings on the process.**”

Resolution

Forty-eight per cent said their legal problem was fully resolved and another 17 per cent said it was partially resolved. Eighty-four per cent of clients with fully resolved issues said our help had a positive impact on the outcome. Not all legal problems can be resolved in the short term and some continue over extended periods. Our future focus is to help clients progress towards resolution, more client centred support and managing expectations.

“**My solicitor did everything in her power to represent my case and succeed to a very positive outcome.**”

Support needs

Just under a third said they had support needs, and these were fully or partially met just over half of the time. Others said that they were unclear about asking for support, unsure if their needs could be accommodated or did not feel they received the support they required.

“**ADHD and anxiety means the limited options available for explaining my issues made the process overly stressful and meant it was hard to get my meaning across.**”

Satisfaction

Overall, 65 per cent were satisfied with our service and 76 per cent would recommend us to others. However, some also suggested the need for clearer information, better help finding the right person to speak to and ensuring enough time to engage with clients. The resolution of legal problems is a major driver of client satisfaction.

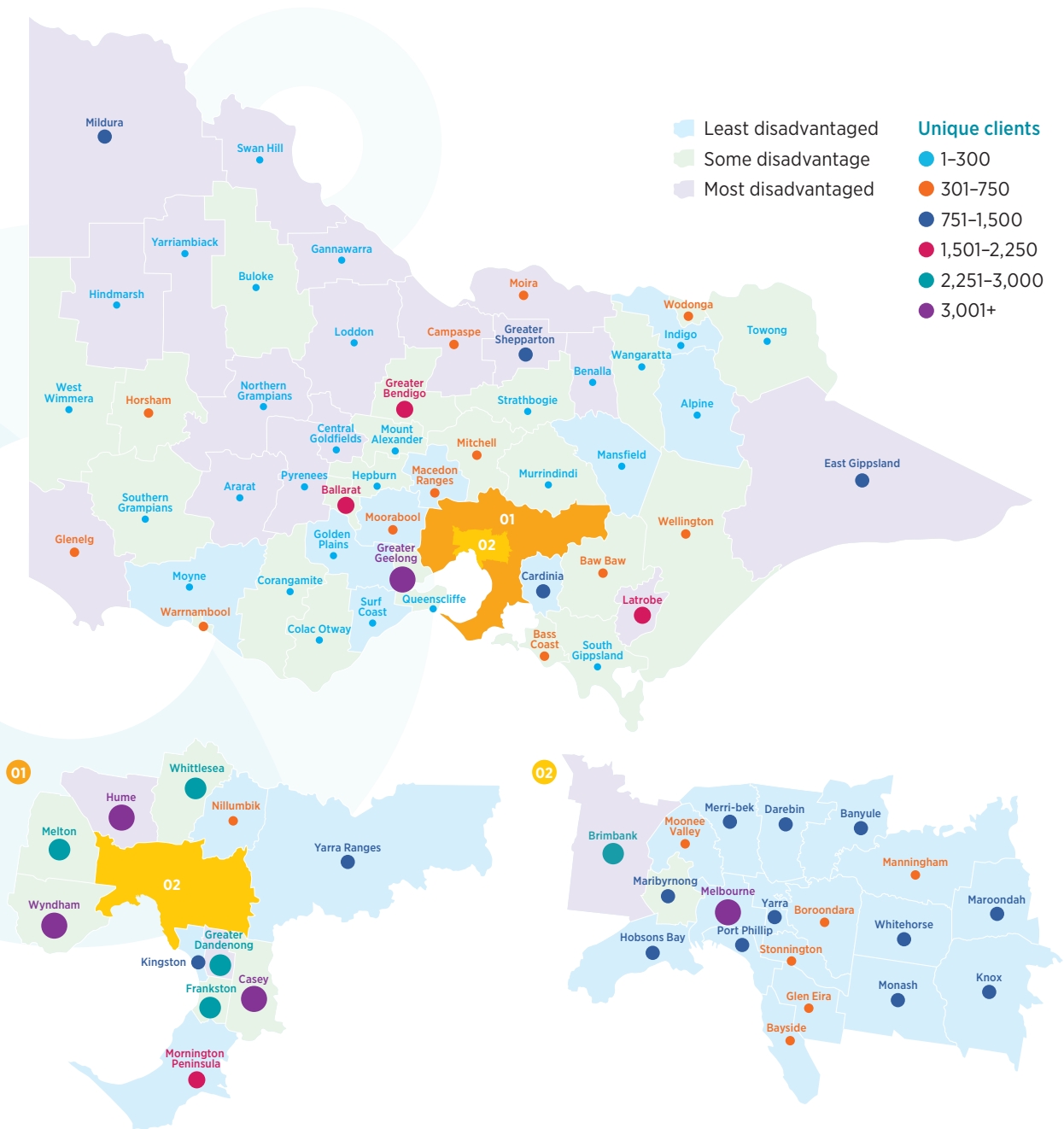
“**They helped me. It took a long time and interactions varied a lot but they did their job.**”

We will use this feedback to continue tailoring and improving our services.

Where our clients are across Victoria

This map shows the number of unique clients we helped in each local government area during 2023–24. Client locations are based on the primary address they nominate. This may include prisons, hospitals, remand centres and temporary accommodation facilities.

The top 10 local government areas, in order of number of clients, were: **Melbourne, Casey, Wyndham, Greater Geelong, Hume, Brimbank, Melton, Greater Dandenong, Whittlesea and Frankston.**



Clients assisted by a private practitioner duty lawyer are not included in this map.
Level of disadvantage of a local government area is based on the Australian Bureau of Statistics' Index of Relative Socio-economic Disadvantage.

O4

Our impact

This section outlines our impact in our five strategic outcome areas:



Strategic outcome 01
Access to justice for clients



Strategic outcome 02
Improving community legal understanding



Strategic outcome 03
Collaborative legal assistance sector



Strategic outcome 04
Fairer laws and systems



Strategic outcome 05
An effective and sustainable Victoria



Strategic outcome 01

Access to justice for clients

We serve the Victorian community by providing information, legal advice and education and recognise the intersections between legal and social issues.

Our early intervention and early engagement and resolution services prevent legal problems from escalating and connect our clients with allied services.

More intensive services, such as legal representation, non-legal advocacy and family dispute resolution, are provided to those who need them most.

Legal aid grants

We provide grants of legal assistance to clients, who can be helped by an in-house lawyer, private practitioner, community legal centre or Aboriginal legal service.

In 2023–24, we provided 40,458 grants of legal assistance. This was two per cent fewer than in 2022–23, with our lawyers observing that cases are getting increasingly complex, such that fewer cases are not translating into reduced workload or lower costs. In addition, we provided 28,178 grant extensions and administered around 3,100 court ordered funding requests.

Most legal assistance services were delivered by private practitioners (80 per cent), while 17 per cent were by in-house lawyers and three per cent by community legal centres.

Importantly, we updated some of our funding guidelines to create greater access to legal assistance.

Changes to our summary crime funding guidelines ensure more people have support to plead not guilty when there is not enough evidence to prove the charges against them. This evidence-based change contributes to a fairer and more accountable system, particularly for people affected by systemic injustice.

We updated our Commonwealth parenting guidelines to expand eligibility in parenting litigation matters involving family violence and/or risk to children. It is expected that this change will result in improved access to justice for women and children, in particular.

Our family violence funding guidelines have been updated to provide:

- earlier assistance for priority family violence intervention order applicants
- support for people misidentified by police as the predominant aggressor
- support for affected family members who oppose police applications.

These changes are informed by our practice experience and evidence about the gendered nature of family violence.

Help at court

We support clients on the day of their hearing through duty lawyer services. We aim to prioritise serious cases and clients who need help the most. Information about who can see a duty lawyer and the help they can provide is on our website.

In 2023–24, we delivered 111,474 duty lawyer services (0.2 per cent more than in 2022–23). Private practitioners delivered 14 per cent and community legal centres delivered 15 per cent of these services.

Improving our remand services

In 2023–24, we began implementing the recommendations of an independent review into our remand services. The review by the Centre for Innovative Justice allowed us to hear from people who have experienced remand and reinforced the vital importance of legal and non-legal assistance.

The findings and recommendations enable us to make service changes based on what support people told us they need. Since receiving the report, we have been:

- communicating with stakeholders about the review findings and recommendations, and amplifying the voices of people who have experienced remand
- working to ensure lawyers have enough time with clients, particularly at the point of first remand
- supporting people facing remand to be represented by their ongoing lawyer if they wish
- working towards better meeting the non-legal needs of people facing remand.

Anna's story

Anna (not her real name) shared her experience of remand as part of the review.

Anna was taken into custody by the police because she was already on an order when she was charged in connection to her drug use. Her drug use was a self-medicating attempt to dull the trauma related to experiencing years of family violence.

'I was completely mis-identified as the unhinged woman and the narrative started being directed to my drug use, rather than to the violence that I was experiencing,' she said.

When Anna was brought in by police for questioning, she didn't understand she would not be going home. She used her only phone call to arrange a friend to pick up her child from school, rather than contact her mother or a lawyer.

The experience of remand was dehumanising – her clothes and jewellery were taken from her, and she was withdrawing from drugs. Even her hair was cut.

'You're already in this really severely traumatising situation, unknown to you, withdrawing from drugs, separated from your child, have no contact with the outside world, it's literally like, it's like a living death.'

When Anna saw a duty lawyer for a ten-minute meeting before her court appearance, she had barely slept or eaten. She wanted the interaction to be over as soon as possible. She didn't understand the importance of telling the lawyer about her circumstances or know what questions to ask.

Anna's time with the lawyer ended without her understanding what was going to happen in court or what services or support she might be able to access.

She reflected that it would have helped her to be able to access support, not just legal advice, while she was in custody.

'When I go into AOD [alcohol and other drug services] and there's someone there with lived experience, or when I go into homelessness and there's someone there with lived experience, you just automatically feel at home. They just, they just naturally get you and there's this unwritten, strange bond.'

Read the full story in the review of our remand services.

Pre-court services

Criminal matters

Our Help Before Court service provides people with support or advice ahead of their court hearing rather than on the day for criminal matters in the Magistrates' Court. This leads to better engagement with the justice system and better client outcomes and experience.

In 2023–24, we delivered 6,281 services through Help Before Court (34 per cent fewer than in 2022–23). The service helps to ensure matters are not adjourned unnecessarily, with there being a 20 per cent reduction in adjournment outcomes when compared to the pre-Help Before Court duty lawyer service. It also helps more clients get a diversionary outcome, with six per cent of the service's clients accessing diversion.

While we delivered fewer services than in previous years, this is consistent with the level of external funding we received. We put controls on the use of our limited internal resources to deliver the service to people who would most benefit from pre-court assistance.

We continue to see the system and client benefits of Help Before Court. In 2024–25, we will work to expand our delivery of this service to meet demand, in line with external funding received.

Family violence matters

Our Pre-Court Engagement service, formerly called the Early Resolution Service, provides legal advice and support for people with family violence intervention order matters up to two weeks before a hearing date. We deliver the service with community legal centres in eight Magistrates' Court locations.

In 2023–24, the service accepted 15,859 pre-court referrals, 44 per cent of which were taken on by community legal centres.¹ This work included legal advice, negotiations and, in some cases, resolution prior to the court hearing date.

The new name reflects the service evaluation's finding that earlier trauma-informed engagement is the main benefit for clients with an upcoming family violence intervention order application hearing.

Legal Help phone line and webchat

In 2023–24, our Legal Help phone line and webchat remained key entry points for Victorians seeking legal assistance. We answered 69 per cent of phone calls and 99 per cent of webchats. The combined average wait time (phone calls and webchats) was 9:58 minutes.

Legal Help services		Number of sessions	Change on 2022–23
Phone line	Information	84,667	+10%
	Advice	13,676	-4%
Webchat	Information	37,827	+8%
	Advice	337	N/A

We continued our work to modernise Legal Help to make it easier to reach us and to respond better to people who need assistance the most. We designed and ran a trial service to provide legal advice by webchat to people experiencing or using family violence. The trial's evaluation showed a high level of satisfaction, with clients telling us that they found the service safer, easier to use, more convenient and more useful than receiving advice by phone or in person.

The evaluation also showed that the service supported a higher proportion of women and people from culturally diverse backgrounds than our phone advice service.

Outside of Legal Help, we also delivered 7,424 information sessions (11 per cent more than in 2022–23) and 22,016 advice sessions (12 per cent more than in 2022–23). These were mainly provided face-to-face at our offices or through Help Before Court.

¹ We now report on the number of referrals received and accepted rather than the breakdown of the types of pre-court services delivered as in previous annual reports.

Family dispute resolution

Our Family Dispute Resolution Service (FDRS) helps parents, children and others involved in family separation resolve their family law disputes by providing a forum for decision making with the help of an independent mediator. It also promotes the rights of children to safely participate in family law decision-making.

In 2023–24, FDRS mediated 817 conferences (three per cent fewer than in 2022–23) with a settlement rate of 82 per cent of all or some issues in dispute (up from 80 per cent in 2022–23). 113 children from 69 families took part in the Kids Talk program, in which children and young people meet with expert child consultants to talk about their experiences. For 61 conferences involving Kids Talk, the settlement rate was 85 per cent.

FDRS takes a child-informed approach, working with independent children's lawyers and gathering information from carers and formal reports about children's needs. Independent children's lawyers represented young people's interests in 287 conferences.

With conferences for cases involving property commencing in December 2023 following a successful pilot, FDRS assisted 50 families in property disputes through 56 conferences, with 86 per cent of families settling on some or all issues. Property settlements for disadvantaged families provide a measure of economic security (particularly for women) when relationships end.

Independent advocacy services

Independent Mental Health Advocacy

Independent Mental Health Advocacy (IMHA) provides non-legal advocacy to people at risk of and subject to compulsory mental health treatment so they can have as much say as possible about their assessment, care and personal recovery. As an independent, non-legal service, IMHA helps achieve better outcomes by empowering people to advocate for themselves and their rights.

In 2023–24, IMHA delivered 46,658 information and referral sessions (82 per cent more than in 2022–23) and 41,002 advocacy and self-advocacy sessions (124 per cent more than in 2022–23). These increases were due to the *Mental Health and Wellbeing Act 2022* (Vic) taking effect on 1 September 2023, enabling a new opt-out model of access to IMHA services for all people subjected to compulsory treatment, and increased funding from the Victorian Government.

IMHA is now present in Melbourne and eight other locations around Victoria. It also has a team of First Nations advocates working closely with the Victorian Aboriginal Legal Service, increasing access for First Nations consumers.

Independent Family Advocacy and Support

Independent Family Advocacy and Support (IFAS) provides non-legal advocacy to parents and primary carers navigating the early stages of the child protection system. This non-legal service helps achieve better justice outcomes by diverting families from the court system in child protection matters.

In 2023–24, IFAS delivered 2,955 information and referral sessions (47 per cent more than in 2022–23) and 2,866 advocacy and self-advocacy sessions (23 per cent more than in 2022–23).

Chambers services

Our chambers advocates represent and appear for legally aided clients in state and federal courts and tribunals across Victoria and undertake strategic litigation intended to benefit the broader community. They provide advice, legal education and mentoring across our civil justice, criminal law and family, youth and children's law teams.

In 2023–24, they appeared in 1,769 court and tribunal matters (one per cent more than in 2022–23), provided formal advice 358 times (23 per cent more than in 2022–23) and provided formal staff training 137 times (26 per cent more than in 2022–23).

Services for First Nations people

Our Reconciliation Action Plan 2023–25 (RAP) – our third since 2015 – took effect in September 2023. It outlines our continued commitment to reconciliation and commits us to improving the delivery of legal assistance and holistic supports to First Nations people.

Many commitments in the RAP have a focus on co-design to ensure First Nations experiences inform our service delivery. We're proud to be working closely with First Nations stakeholders, particularly the Victorian Aboriginal Legal Service (VALS) and Djirra. A mid-term progress update on our RAP will be published on our website in the last quarter of 2024.

The First Nations Services team has grown, with the appointment of a new director and associate director, recruitment of new staff and work to establish the team's vision and direction. This has put it in good stead to support our organisation to implement the RAP and other initiatives. The team is set to become a stand-alone directorate with a new executive director role in 2024–25. Strengthening First Nations leadership within our organisation is core to our ongoing commitment to achieving justice for First Nations people and self-determination.

The team has worked to improve clarity, consistency and structure in the Aboriginal Community Engagement Officer (ACEO) Program. This sets foundations for the program's expansion across the state and to the Bail and Remand Court. ACEOs make a significant contribution to improving access for First Nations people to culturally safe and responsive legal assistance.

In close collaboration with First Nations stakeholders, we have begun setting up a specialist legal helpline that responds to the unique needs and experiences of First Nations people. We recruited program staff and sought the expertise of a First Nations consultancy to assist with service design.

We're supporting the development of a First Nations cultural capability framework in collaboration with VALS, who is leading the project, and the Law Institute of Victoria. This will support legal practitioners in meeting their responsibilities to First Nations clients. In 2024, we agreed on each organisation's roles and responsibilities and transferred project leadership and resources to VALS, to ensure alignment with the principles of self-determination.

Services in regions and suburbs

In early 2024, we opened our relocated western suburbs regional office in Sunshine, an area that is seeing significant population growth and a high proportion of residents needing legal assistance. The office will help to strengthen our service delivery, enable clients to have easier access to services in a welcoming environment, and create collaborative spaces for sector partners.

We worked to relocate our Mallee regional office in Mildura to modern premises, which opened in July 2024. The office's central location reinforces our commitment to providing a local resource for legal information, advice and support. The new facility is also critical to providing culturally safe services for the large First Nations population in the region.

We have also committed to establishing new services in the Ovens Murray region in Victoria's north-east to meet unmet demand and strengthen the 'mixed model' of service delivery that operates there. This will help ensure more access to legal assistance in the region.

Expanding our Assessment and Referral Court services

We are reviewing and expanding our legal services in the Assessment and Referral Court (ARC) as part of its statewide expansion. ARC is a pre-sentence, solution-focused court developed to respond more effectively to the needs of people experiencing mental health issues and cognitive impairment.

In 2023–24, we established new legal services at ARC locations in Bendigo, Ballarat and Heidelberg with the next expansion sites due to commence at Dandenong, Shepparton and Sunshine in 2024–25.

We are also undertaking a review that aims to develop a culturally safe, accessible, inclusive, equitable and sustainable model for legal representation to be implemented at all ARC locations. The review includes consultation with sector partners and justice system stakeholders and the establishment of a lived experience expert advisory group.



Service delivery performance

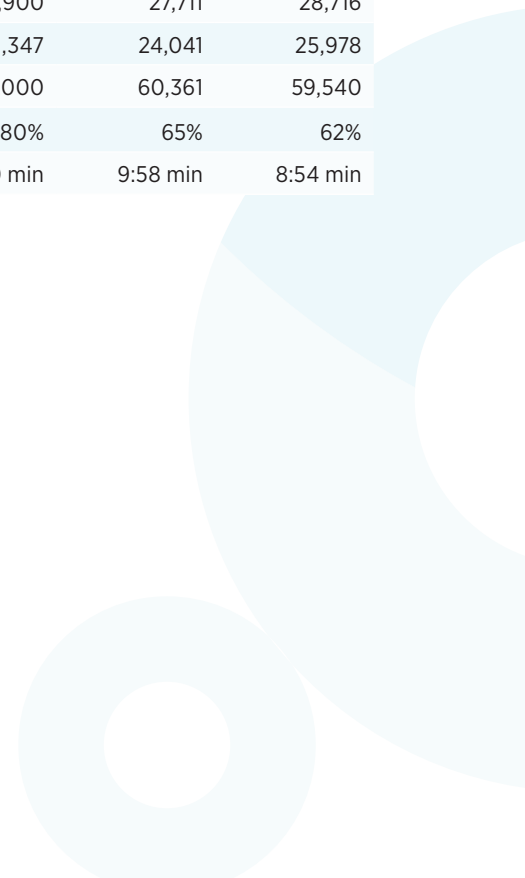
We have introduced a range of new operating and service models over the past few years, such as non-legal and pre-court or early resolution services. These changes, combined with external demand drivers such as crime rates and law reform in bail and family law, are influencing demand for our services, both in terms of intensity and type of service.

We are currently reviewing our measures and targets with the Department of Justice and Community Safety to better reflect these changes given our service delivery targets have been consecutively rolled over due to the COVID-19 pandemic.

While some measures are below the 2023–24 target, this is primarily due to how family violence related services are reported across a number of our measures and the significant increase in these services over the 12 months. We delivered 35,634 family violence related duty lawyer services, 12,747 grants of assistance and 11,980 legal advice and minor work services.

Budget Paper 3 performance measures

Measure	2023–24 target	2023–24 actual	2022–23 actual
Unique clients	105,000	82,606	86,321
Community legal education and information services (excluding family violence)	102,000	107,321	97,418
Community legal education and information services (family violence)	27,000	22,597	21,675
Duty lawyer services (excluding family violence)	70,853	59,328	58,044
Grants of legal assistance (excluding family violence)	32,900	27,711	28,716
Legal advice and minor assistance (excluding family violence)	41,347	24,041	25,978
Family violence legal services	46,000	60,361	59,540
Client satisfaction with services	80%	65%	62%
Average wait time to Legal Help (phone line and webchat)	<15:00 min	9:58 min	8:54 min





Strategic outcome 02

Improving community legal understanding

We aim to improve understanding of legal issues in the community to stop legal problems from happening or getting worse. We do this by providing education and information on legal rights and responsibilities, a central part of our commitment to early intervention and prevention services.

Community legal education and information

In 2023–24, we continued to work with sector partners to get the right information to people when, where and how they needed it.

Our data shows increases in the number of community legal education sessions we delivered and in participants. A decrease in publications distributed is consistent with our plan to maximise digital information options. However, demand for print publications remains strong, reflecting communities’ diverse preferences and needs for legal information.

Delivery type ¹	Number	Change on 2022–23
Community legal education sessions	249	+17%
Community legal education session participants	7,030	+9%
Community legal education publications distributed	149,093	-8%
Engaged sessions on legal information website pages	1,081,924	-
Users accessing legal information website pages	1,357,368	-

We provided community information about public intoxication in English and five community languages in partnership with the Victorian Aboriginal Legal Service and the Department of Justice and Community Safety. This was accessed 3,252 times between January and June 2024. We also supported our sector partners by providing guidance on when and how we can support their legal information work.

Through our regional offices, we delivered education sessions to young people at risk of contact with the justice system. Of 243 participants surveyed, 98 per cent said they were more confident knowing where to get help and 97 per cent said they felt the session was safe and inclusive and that they had a better understanding of the law. We presented these outcomes at a national conference for educators working in alternative and flexible learning environments.

We ran education sessions for people in Dame Phyllis Frost Centre and Port Phillip Prison, covering bail, remand, parole, sentencing and working with lawyers. Survey results from Port Phillip Prison showed that 95 per cent of the 49 participants surveyed knew more about the law than they did before the session. Eighty per cent found the session ‘very’ or ‘extremely’ engaging and relevant.

¹ As our website analytics tool Google Analytics has changed to a new data model with new metrics, we are unable to compare website data to 2022–23.



Common legal issues

Providing legal information is our largest service and is available to everyone through our website, Legal Help phone line and webchat and Help Before Court service.

In 2023–24, the most common issues addressed with legal information were centred on family violence, family disputes and the needs of young people. This helps provide a picture of general community issues of concern.

Most visited legal information website pages

Age of consent – laws on the age young people can have sex

Writing a character reference – writing a character reference for someone going to court

Driving and accidents – reporting driving accidents to police and insurance matters

Drug possession – laws on the using, possessing, cultivating and trafficking drugs

Powers of attorney – choosing who will make decisions about your life if you cannot

Most ordered legal information publications

Take control of your future decision-making: an introduction

Sexting, selfies and nudes (wallet card)

Sex and consent (wallet card)

Age of consent (wallet card)

Am I old enough? Common legal issues for young people

Top issues – Legal Help phone line

Family violence – respondent

Family violence – applicant

Property settlement (family law)

Parenting plan (family law)

Victim of crime assistance

Top issues – Legal Help webchat

Property settlement (family law)

Family violence – applicant

Wills and estates

Family violence – respondent

Parenting plan (family law)



Strategic outcome 03

Collaborative legal assistance sector

We're committed to building strong and effective partnerships within the legal assistance sector to provide quality services across Victoria.

National Legal Assistance Partnership review

As part of National Legal Aid, we continue to call for a properly funded National Legal Assistance Partnership (NLAP) to support our sector to deliver much-needed services.

We were pleased to see the final report of the independent NLAP review by Dr Warren Mundy recognise the need for further investment in legal aid in civil and family law, particularly to support women experiencing family and domestic violence.

We support the review's 39 recommendations and are working closely with our partners to develop a collective sector position and help inform upcoming negotiations.

Mental Health Legal Rights Service

In 2023, we coordinated a co-design group to develop recommendations for a legal service for consumers who appear before the Mental Health Tribunal. This is in response to a recommendation of the Royal Commission into Victoria's Mental Health System.

The group included lived experience experts, service providers and cross-sector stakeholders. The findings and recommendations of this process were delivered to the Department of Health in a final report, providing a roadmap for the Mental Health Legal Rights Service.

This service model aims to:

- increase legal assistance and representation for consumers at the Mental Health Tribunal
- deliver a consumer-centred co-designed service model
- ensure consumer leadership is embedded across the model.

The service will be delivered in partnership between our organisation, Mental Health Legal Centre and the Victorian Aboriginal Legal Service in 2024–25.

Specialist Family Violence Court services

We have been working collaboratively in our sector, including with the Federation of Community Legal Centres, to advocate for funding for legal assistance services at the new Specialist Family Violence Courts around Victoria.

We welcome the four years of funding to increase the capacity of duty lawyers to respond to family violence lists at the new court locations. Increased and continued funding is needed for legal assistance to help meet the purpose of these courts to create a more accessible and safe system for people who are affected by or use family violence.

Citizenship in Melbourne's west

We collaborated with WEstjustice and other partners in leading the pilot Citizenship in the West project, which supports refugees in Melbourne's west to apply for Australian citizenship. An evaluation of the program found that it had a profound and positive impact on people's lives.

The project delivered:

- legal assistance to almost 400 clients
- community legal education and project promotion events to more than 450 people
- professional legal education to over 100 project partner lawyers, and settlement and community workers.

The final evaluation report, completed in April 2024, outlined the benefits of continuing and expanding the project. We welcome the approved funding from the Victorian Legal Services Board and Commissioner for the project's extension into 2024–25.

Supporting the mixed model

We work with private practitioners, barristers and community legal centres to deliver legally aided services throughout Victoria. This is called the mixed model of service delivery.

Private practitioners

We're committed to improving the experience of private practitioners who do legally aided work. In 2023–24, we took steps to improve our responsiveness to private practitioners, clients and help-seekers with queries about legal aid grants. This included:

- creating a new Panels and Practitioner Engagement team
- recruiting new roles to provide training and support to private practitioners
- engaging directly with private practitioners through regular regional network meetings (20 meetings held in 2023–24)
- improving training and support for grant decision-makers to improve grant application turnaround times
- developing a new Quality Assurance Framework and increasing our capacity in compliance and quality assurance.

More information about the changes is on our website.

Barristers

In March 2024, we launched a pilot Equity and Diversity List to help lawyers find and brief diverse counsel for legally aided matters. This will also help us monitor briefing fees paid to diverse counsel and set targets to increase briefing of diverse counsel.

In 2023–24, 36 per cent of all brief fees from our in-house lawyers and private practitioners went to women barristers, up from 31 per cent in 2022–23. Our total payments to barristers at the private Bar were \$30.1 million, of which \$10.8 million were made to women barristers.

However, there is a long way to go to reach the targets set out in our Equitable Briefing Strategy. We regularly report on our progress against these targets on our website.

On 30 June 2024, there were 218 barristers from the Victorian Bar and 14 public defenders from our chambers on our Criminal Trial Preferred Barristers List. We liaise with the Criminal Bar Association and the Indictable Crime Certificate Committee at the Victorian Bar in administering the list.

Community legal centres

Community legal centres (CLCs) are a critical part of the mixed model. In 2023–24, we worked with CLCs by undertaking collaborative service planning and design, promoting professional development opportunities and providing targeted support.

Funding administered under the Community Legal Services Program continued to increase. We administered \$68,873,264 to 38 CLCs, the Victorian Aboriginal Legal Service, Djirra and the Federation of Community Legal Centres.

This included core and special purpose funding for:

- supporting flood-affected communities
- strengthening family violence services and responding to increasing demand for family violence duty lawyer services
- supporting people with mental health conditions to access the justice system
- frontline support to address workplace sexual harassment
- domestic violence units and health-justice partnerships
- supporting victims of crime.

Collaborative Planning Committee

The Collaborative Planning Committee (CPC) is a forum for senior representatives across the legal assistance sector. It aims to pursue common strategic priorities, focusing collaboration, transparency and effectiveness within the legal assistance sector.

Following an independent review in 2022–23, the CPC established a new governance structure and refined its purpose. It no longer provides advice and recommendations to our Board.

The CPC met five times in 2023–24, discussing sector priorities, including:

- Disaster Legal Help Victoria
- National Legal Assistance Partnership (NLAP) review
- our Equitable Briefing Strategy and the State of the Bar report, reflecting a commitment to increased equitable briefing for women and diverse counsel.

It also considered the impacts and opportunities of artificial intelligence, cyber resilience and the State of the Sector report by Community Legal Centres Australia reflecting on challenges of increased demand and limited funding.

The CPC Outcomes Working Group established the Victorian Sector Outcomes Pilot project. Its final report informed the NLAP review in relation to increasing and streamlining outcomes measurement.



Strategic outcome 04

Fairer laws and systems

In 2023–24, we pursued improvements in law and policy in a range of criminal, civil, family and children's law areas and elevated clients' stories and voices through this advocacy.

For all submissions we made during 2023–24, visit the Victoria Legal Aid Library website.

Truth and justice for First Nations people

In February 2024, we made a submission to the Yoorrook Justice Commission calling for First Nations self-determination in health, housing and education.

We highlighted the need for foundational reforms to address systemic injustices and reaffirmed our commitment to First Nations-led solutions to create systems that respect First Nations peoples' rights to cultural identity and self-determination.

We also expressed disappointment at the Victorian Government's response to the *Yoorrook for Justice* report, in which it rejected three key recommendations and failed to give a more comprehensive response to others relating to reform across criminal justice and child protection.

Fairer bail laws

Following years of advocacy led by First Nations communities and the Victorian Aboriginal Legal Service (VALS), we welcomed reforms to create fairer and more responsive bail laws, which took effect in March 2024.

We are pleased to see evidence that the reforms are starting to have their intended effect of reducing the criminal justice system's disproportionate impact on women, children and First Nations people. Our early data shows fewer clients being presented for remand, though we remain concerned about the number of First Nations children being presented for remand.

Over 700 people attended our Bail Reforms Conference in March 2024, held in partnership with VALS and the Office of Public Prosecutions. It brought together professionals from across the legal and justice sectors for guidance on how the reforms will work.

We see further opportunities for reform in the criminal justice system to increase focus on prevention, diversion and therapeutic responses which address the underlying causes of criminal offending. Therapeutic, diversionary and community justice approaches, such as the Assessment and Referral Court, Drug Courts and the Neighbourhood Justice Centre, have been shown to reduce offending. Increasing these approaches would offer better outcomes for the community.

Better youth justice outcomes

We welcomed the introduction of the Youth Justice Bill 2024 (Vic) in June 2024 and its strong focus on caution and diversion.

Our work with children and young people has demonstrated that focusing on diversion and support are the best ways to prevent and address offending and harm. We believe there are opportunities to strengthen this approach by focusing on increased supports for children and families, rather than measures such as electronic monitoring of children on bail, new police powers in relation to young children aged 10 and 11 and moving children into adult prisons.

The Bill gives effect to the government commitment to raise the age of criminal responsibility to 12. This is welcome, but we maintain our call for the immediate raising of the age of criminal responsibility to 14 as the most effective way to support young children to live happily and healthily with strong connections to their families and community.

Centring family law on children's best interests

We welcomed changes to make the family law system simpler, safer and more accessible for separating families and their children.

The *Family Law Amendment Act 2023* (Cth) took effect in May 2024, setting out significant changes, including:

- what a court must consider when determining what is in the child's best interests
- how separated parents make decisions about long-term issues for their children.

We spoke alongside National Legal Aid in support of the reforms at a Senate committee public hearing in August 2023, expressing our strong support for the policy intent. We also highlighted that without more legal assistance funding, we may not see the outcomes the reforms hope to achieve.

Cultural safety in child protection

We helped a client advocate for improved cultural safety practices in Child Protection.

Our client engaged voluntarily with Child Protection after her partner was accused of serious family violence. She had migrated to Australia from a non-English speaking country and required an interpreter.

She was engaged in a matter in which she alleged that Child Protection subjected her to discrimination when they interviewed her without an interpreter, asked a family member to translate for her, excluded her following the initial interview and provided case plans in English only.

With the assistance of a specialist discrimination lawyer from our Equality Law Program, our client met with senior staff at the Department of Families, Fairness and Housing (DFFH) to share her story, hear what service improvements they had made in response to her complaint and make further suggestions for change. Our client powerfully set out how disempowered and scared she felt without an interpreter and how distressed she was when Child Protection excluded her from the matter in bypassing her in further discussions and providing written material in English only.

Our client received a direct apology from DFFH as well as a commitment to change, resulting in all-staff training on cultural sensitivity and the use of interpreters.

We regularly see clients who haven't been provided interpreters or face racial assumptions when speaking with Child Protection. We're providing training for child protection lawyers about making discrimination complaints and increasing internal pathways to raise issues.

Improving the child protection system

We continue to call for change in the child protection system to enhance fairness and support families to stay together. In April 2024, an opinion piece by our executive director for family, youth and children's law was featured in the daily media, calling for urgent reforms to improve the lives of kids in state care.

With the system's failures still falling hardest on First Nations children, we expressed our disappointment that the Victorian Government agreed to action just two of the Yoorrook Justice Commission's many recommendations for change to the child protection system.

Justice responses to sexual violence

Victims Legal Service partners made a joint submission to the Australian Law Reform Commission's inquiry into justice responses to sexual violence. Our submission draws together the experiences of service partners and the perspectives, experiences and expertise of victim-survivors.

It recognises the importance of specialist legal assistance in promoting just outcomes and improving the experiences of the justice system for people who have experienced sexual violence.

While there is high demand for the Victims Legal Service, the scope of the funded services remains narrow. The submission calls for increased funding to strengthen the service.

We also made our own submission with recommendations to promote First Nations self-determination, victim-survivor participation and restorative justice in responses to sexual violence.

Sama's story

Sama (not her real name) shared her experience as part of our submission to the Australian Law Reform Commission inquiry into justice responses to sexual violence.

Sama was born in the Middle East and moved to Victoria with her husband and his family several years ago. She experienced domestic violence and returned to her home country after their marriage ended, before eventually returning to Australia.

On return to Australia, she was linked with support services that helped her in making a report to police about the violence. She was referred to us for legal assistance.

Sama speaks limited English and needs an Arabic interpreter to engage with police, lawyers and legal processes. Before receiving assistance, Sama said she did not have confidence to go to the police or to make a victims' compensation application herself.

We helped Sama make an application to the Victims of Crime Assistance Tribunal, including submissions about her circumstances and obtaining an extension to lodge the application. We communicated with Sama through an Arabic interpreter and helped connect her with housing, counselling and other support services. She also started learning circus arts.

Sama's application for victims' compensation was accepted and she received financial assistance. This included a lump sum of \$10,000 (higher than expected due to the lawyer's advocacy), funding for future counselling sessions, security-related expenses and funding for an ongoing circus program membership.

'I really appreciated the assistance, it's made a big difference for me,' she said.

'I was particularly happy with the funding for the circus program because that has helped build my strength and skills, which is helping me to mentally recover from what happened to me.'

Equity in discrimination claims

On behalf of National Legal Aid, we gave evidence at the public hearing into costs reforms in federal anti-discrimination law introduced in Federal Parliament in late 2023.

The Australian Human Rights Commission Amendment (Costs Protection) Bill 2023 adopts a model where people who bring discrimination or sexual harassment claims can recoup their legal costs if successful while being protected from having to pay legal costs if unsuccessful (with some exceptions). This addresses a key barrier to people seeking redress for discrimination and sexual harassment and supports all individuals to stand up to discrimination and enforce their rights.

Our organisation is one of 71 signatories of Power to Prevent statement supporting the Bill.



Strategic outcome 05

Effective and sustainable Victoria Legal Aid

We aim to build an effective organisation by investing in our people, technology and data.

Diversity, equity and inclusion

We continue to promote diversity, equity and inclusion in our organisation. We have a program of work that includes plans on gender equality, disability, reconciliation, cultural diversity and anti-racism, and are committed to embedding our values of fairness and inclusion throughout our work.

In 2023–24, our gender pay gap was 10 per cent, down from 11 per cent in the previous year and below the national average of 12 per cent.¹ We strive to continue reducing this gap and have adapted our reporting to better reflect pay gap data for staff of diverse identities.

We reported progress in our Gender Equality Action Plan 2021–25 to the Commissioner for Gender Equality in the Public Sector and completed an independent evaluation of our Cultural Diversity and Anti-Racism Action Plan 2020–23, which informed the development of a new 12-month plan.

As part of our Disability Action Plan 2022–25, we put our revised workplace adjustments policy into effect following a consultative review. This policy supports people with disability to equitably participate in our workplaces to their full potential, creating a more inclusive organisation.

We took part in the Midsumma Carnival to show support for LGBTIQ+ equality and promote our services to the community. We also held staff events to recognise the International Day of People with Disability, International Women's Day and National Reconciliation Week, and provided staff access to resources and events through our Diversity Council of Australia membership.

While we have made some progress, there is still more work that needs to be done in our journey towards becoming an organisation that embodies diversity, equity and inclusion.

Health, safety and wellbeing

We aim to maintain a culture of health, safety and wellbeing for everyone in our workplaces. Read about the programs and initiatives we have implemented on page 26.

First Nations employment

We recognise that increasing employment opportunities for First Nations people contributes to self-determination. First Nations staff contribute to culturally safe practice and bring crucial perspectives to the design and delivery of services.

Through our First Nations employment strategy, we aim to:

- increase the number of First Nations staff at Victoria Legal Aid
- ensure we have a culturally safe and inclusive workplace
- improve the retention and professional development of First Nations staff.

In our Reconciliation Action Plan 2023–25, we have committed to growing the proportion of First Nations staff to five per cent. On 30 June 2024, we had 47 staff who identified as First Nations (3.5 per cent of all staff), up from 32 a year earlier (2.8 per cent of all staff).

Technology, data and cybersecurity

We are committed to enhancing our digital and data capability to better support our staff, clients and partners and make our services accessible. We are close to completing the rollout of a new client and case management system, which will help ensure clients receive better advice that is tailored to their needs. This was delayed following technical challenges with our digital files portal which have now been addressed.

We have begun work to develop a new grants management system in 2025. The new system will benefit our staff and clients and make it easier for practice partners to interact with us. We are also pleased to be making greater use of new data tools that help us identify practitioner supply issues across the state and strengthen our management of the Legal Aid Fund.

It is important that we have the right protections to keep our systems and information safe from cybersecurity attacks, which are becoming increasingly more frequent and sophisticated. We have increased awareness and training for staff and renewed and developed processes that improve our ability to respond to and recover from attacks.

¹ We use the gender pay gap definition used by the Workplace Gender Equality Agency. Data was sourced from our payroll system on 18 January 2024 and is a snapshot of our workforce on that day.

Our governance

Governance structure

Our governance structure includes our **Board, chief executive officer, executive management and senior leadership.**

Our organisational chart is available on our website.

Data in this section is current as of 30 June 2024.

Board

Our Board of Directors is responsible for ensuring we meet our statutory objectives and carry out our functions in accordance with the *Legal Aid Act 1978 (Vic)*.

In 2023–24, our Board continued to meet with boards of the Victorian Aboriginal Legal Service, Djirra, Federation of Community Legal Centres and Law Institute of Victoria. The meetings were good opportunities to discuss areas of shared concern and interest.

We were privileged to have Andrew Jackomos PSM join the Board in July 2023 as the inaugural First Nations member. His significant experience, knowledge and connection community enriched our organisation in our path towards self-determination. He took leave from the Board from March 2024 to focus on his work as a member of the Victorian Treaty Authority.

We were also pleased that Llewellyn Prain, a strong advocate for the rights of people with disability, was appointed to our Board (announced in June 2024). She commenced in the role on 3 July 2024, taking the position vacated by George Habib, who served on the Board for six years and provided strong leadership across many areas, including mental health services and workplace health and safety issues.

Members

Bill Jaboor

Non-executive Director (Chairperson)

Robbie Campo

Non-executive Director

George Habib

Non-executive Director

Andrew Jackomos

Non-executive Director
(on leave between 4 March and 30 June 2024)

Tal Karp

Non-executive Director

Clare Morton

Non-executive Director

Andrew Saunders

Non-executive Director

Diversity¹

Gender Male 4 Female 3

LGBTIQ+ 0

First Nations 1

Culturally and linguistically diverse 3

Age

Under 35 0

35–44 1

45–54 2

55 and over 4

¹ The 'lived experience' category is excluded this year as our definition and use of this term is currently under review. Due to his leave at the time this data was collected, Andrew Jackomos' data provided for the last annual report is used.

Sub-committees

Audit, Risk and Compliance Committee

Andrew Saunders (Chairperson)
 Robbie Campo
 George Habib (from 1 January 2024)
 Bill Jaboor
 Clare Morton (until 31 December 2023)

Workplace Wellbeing, Health and Safety Committee

George Habib (Chairperson until 31 December 2023)
 Clare Morton (Chairperson from 1 January 2024)
 Bill Jaboor
 Andrew Jackomos (November 2023)
 Tal Karp

Data and Digital Committee

Tal Karp (Chairperson)
 Robbie Campo
 Andrew Saunders

Performance Committee

Bill Jaboor (Chairperson)
 Robbie Campo
 George Habib
 Andrew Saunders

Executive management

Louise Glanville

Chief Executive Officer

Joanna Fletcher

Executive Director, Family, Youth and Children's Law

Cameron Hume

Chief Operating Officer

Rowan McRae

Executive Director, Legal Practice, Civil Justice, Access and Equity

Ashley Morris

Director, First Nations Services (as of 16 October 2023)¹

Dan Nicholson

Executive Director, Criminal Law

Peter Noble

Executive Director, Regions and Service Delivery

Senior leadership

Lucy Adams

Director, Civil Justice

Kate Bundrock

Director, Summary Crime and Therapeutic Justice

Daniella Calkoen

Director, People and Workplace Services

Jon Cina

Director, Legal Help (as of 7 March 2024)

Matthew Dale

Chief Financial Officer

Martin Edwards

Chief Information and Digital Officer (as of 11 December 2023)

Dianna Gleeson

Director, Legal Practice (until 30 May 2024)

Emma Hunt

Acting Director, Legal Practice (as of 11 June 2024)

Lawrence Moser

Acting Director, First Nations Services (until 31 October 2023)

Julia Munster

Chief Counsel

Sarah Nieuwenhuysen

General Counsel (as of 1 December 2023)

Eila Pourasgheri

Director, Families

Zione Walker-Nthenda

Director, Client Services and Sector Engagement

All members of the Executive Management Group are also members of the Senior Leadership Team. More information about our Senior Leadership Team is available on our website.

Diversity

This data represents Senior Leadership Team members on 30 June 2024, but excludes three members who were absent at the time this data was collected.



Age



¹ The role of Director, First Nations Services, joined the Executive Management Group on 7 May 2024.

Staff and employment

Employment and conduct principles

Our staff are bound by the values and employment principles in the Code of Conduct for Victorian Public Sector Employees and the *Public Administration Act 2004* (Vic). Our Recruitment and Selection Policy also sets out a best practice approach to recruitment and selection that ensures employment decisions are based on merit and support the code of conduct values of impartiality, integrity, accountability and respect.

Employment levels

In 2023–24, our workforce grew significantly by 189.8 full-time equivalent (FTE) roles, which represents a 19 per cent increase from 2022–23. This was linked to increased government funding for a range of programs, mainly Independent Mental Health Advocacy, as well as others such as mental health legal services, First Nations services and Assessment and Referral Court services.

	30 June 2024						30 June 2023								
	All employees		Ongoing			Fixed term and casual		All employees		Ongoing			Fixed term and casual		
	No.	FTE	F/T	P/T	FTE	No.	FTE	No.	FTE	F/T	P/T	FTE	No.	FTE	
Gender															
Female	986	884.4	529	297	741.9	160	142.5	833	741.9	431	265	622.8	137	119.1	
Male	312	297.7	219	34	243.9	59	53.8	273	260	182	29	202.9	62	57.1	
Self-desc	14	13.4	9	1	9.8	4	3.6	4	3.8	3	0	3	1	0.8	
Age															
15-24	85	72.2	35	18	46.4	32	25.8	77	64.3	31	20	44.7	26	19.6	
25-34	450	421.3	277	75	331.1	98	90.2	361	341.7	219	56	261.1	86	80.6	
35-44	376	341.2	214	106	290.7	56	50.5	309	276.5	169	95	237.2	45	39.3	
45-54	228	208.1	136	69	187.6	23	20.6	212	191.4	119	68	169.4	25	22	
55-64	132	119.2	78	43	108.9	11	10.3	121	107.2	64	41	93.3	16	13.9	
65+	41	33.5	17	21	30.9	3	2.6	30	24.6	14	14	23.1	2	1.5	
Employment classification level															
VLA1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
VLA2	257	219.6	107	88	168.7	62	50.8	227	194	91	78	146.2	58	47.8	
VLA3	525	483.7	306	118	389.6	101	94.1	434	397.2	243	100	313.6	91	83.6	
VLA4	358	328.6	221	91	287.1	46	41.5	301	274.6	183	80	241.6	38	33	
VLA5	117	112.1	82	23	100.1	12	12.0	95	90.3	62	21	78.3	12	12	
VLA6	38	35.1	28	8	33.6	2	1.5	39	36.1	27	11	35.6	1	0.5	
Total non-exec	1,295	1,179	744	328	979.1	223	199.9	1,096	992.2	606	290	815.2	200	177	
Execs	17	16.5	13	4	16.5	0	0	14	13.5	10	4	13.5	0	0	
Total	1,312	1,195.5	757	332	995.6	223	199.9	1,110	1,005.7	616	294	828.7	200	177	



Senior Executive Service officers

The workforce data tables below include Senior Executive Service (SES) officers active in the final full pay period of the 2023-24 financial year. Variations are compared to 2022-23. There were no other senior non-executive staff.

Number of ongoing executive officers

Class	All		Male		Female	
	Number	Variation	Number	Variation	Number	Variation
SES-3	1	0	0	0	1	0
SES-2	5	0	3	0	2	0
SES-1	11	3	4	3	7	0
Total	17	3¹	7	3	10	0

Reconciliation of executive numbers

Role	2024	2023
Executives (Financial Statement note 9.5)	18	15
Accountable officer	0	0
(Less) separations	1	1
Total executive numbers at 30 June	17	14

Executive salaries

These salaries are for the full financial year at a 1-FTE rate and exclude superannuation.

Income band	Executives
\$180,000-\$199,999	1
\$200,000-\$219,999	7
\$220,000-\$239,999	3
\$260,000-\$279,999	4
\$280,000-\$299,999	1
\$440,000-\$459,999	1

¹ This increase related to existing roles being reassessed as executive roles, rather new executive roles being created.

Health, safety and wellbeing

We take workplace health, safety and wellbeing (HSW) seriously and have programs and initiatives in place to support this, built on the foundation of an HSW management system.

In 2023–24, we continued to strengthen our safety culture, focusing on psychosocial risks. This included developing a workload and demand management framework for our staff and piloting reflective practice and vicarious trauma programs. This is important work to embed in the coming year as part of our psychosocial wellbeing framework. Our framework will also:

- strengthen the way we support staff to prevent or mitigate the risk of challenging client behaviours
- see the introduction of our staff support model using a tiered, stepped-care approach, with increasing resource intensity based on the identified level of need for staff, from universal supports available for all staff, to targeted intervention for staff experiencing poor wellbeing or impacted by work-related stress.

We also commenced discussions on HSW issues with private practitioners given we share similar risks. We look forward to sharing our programs to support private practitioners.

We maintain a risk profile that sets out the most significant HSW risks to our staff and contractors, including private practitioners, students and volunteers. It is reviewed and approved by our Workplace Wellbeing, Health and Safety Committee.

Incident management

This data is based on 1,195.5 as the FTE figure at end of 2023–24. Claims data is sourced from WorkSafe Victoria's authorised agent.

Performance indicator	2023–24	2022–23	2021–22
Incidents (and rate per 100 FTE)	206 (17.23)	209 (20.78)	176 (19.78)
New standard claims (and rate per 100 FTE)	2 (0.17)	4 (0.40)	0 (0)
New lost time claims (and rate per 100 FTE)	1 (0.09)	4 (0.40)	0 (0)
Fatality claims	0	0	0
Average cost per standard claim ¹	\$2,859	\$24,024	\$31,473
Average incurred per standard claim ²	\$12,073	\$153,517	\$123,403

The number of reported incidents per 100 FTE dropped by 17 per cent compared to 2022–23, which may be due to improved performance, a drop in reporting or a combination of these. Forthcoming reporting system changes to improve the user experience are intended to increase reporting rates.

For the two new standard claims, the average cost and average incurred figures are both substantially lower than the previous two years. This is due to the:

- rapid return to work with no compensation for lost wages required in the first claim
- relative recency of the second claim, as the statistical case estimate that impacts incurred costs is not applied until six months after the claim is made.

1 Actual cost spent per premium impacting claim during the financial year, averaged over each standard premium impacting claim.

2 Actual cost spent per premium impacting claim during the financial year, plus the case estimate, averaged over each standard premium impacting claim.

Financial and procurement disclosures

Consultancies

In 2023–24, we had eight consultancy engagements where the total fees payable were less than \$10,000. The total expenditure was \$29,253 (excluding GST).

We had 13 consultancy engagements where the total fees payable were \$10,000 or greater. They are listed in this table. The total expenditure was \$648,289 (excluding GST).

Consultant	Purpose	Total approved project fee (excl. GST)	Expenditure (excl. GST)
Allen and Clarke Consulting	Quality assurance framework development	\$84,167	\$84,167
Bendelta	Board of Directors review	\$21,860	\$21,860
Bendelta	Optimising hybrid work	\$296,117	\$56,572
Bevington Group	Artificial intelligence framework advisory services	\$14,678	\$14,678
BSI E-learning	Development of client safety framework	\$123,900	\$43,969
Deloitte Consulting	Digital Legal Aid benefits review	\$89,400	\$89,400
DLCM	First Nations review of human resource policies	\$32,250	\$32,250
Mercer Consulting	Corporate services modernisation review	\$185,384	\$129,769
Mind Tribes	Cultural Diversity and Anti-Racism Action Plan review	\$31,533	\$31,533
Organisations by Design	Mental Health Legal Rights Service establishment review	\$12,950	\$12,950
Portable	Modernisation of Legal Help functions	\$75,000	\$64,484 ¹
RMIT Centre for Innovative Justice	Remand services review	\$127,218	\$36,348
SenateSHJ	Crisis simulation exercise	\$62,727	\$30,318 ²

¹ Future expenditure of \$10,516 (excluding GST).

² Future expenditure of \$32,409 (excluding GST).

Reviews and studies

In addition to these reviews and studies, others were conducted as part of consultancy engagements and are listed in the Consultancies section.

Name	Purpose	Terms of reference or scope	Anticipated outcomes	Estimated cost for year (excl. GST)	Final cost (excl. GST)	Publicly available
Accommodation plan review	Feasibility and scoping study of regional offices to determine lease negotiations and works required	External contractor visit to relevant sites and preparation of report with recommendations.	Recommendations to support decisions on office requirements.	\$98,661	\$97,160	No
Client experience survey 2023	Client feedback on our services	Survey of over 800 clients from a broad sample to provide client feedback on their experiences and outcomes of our services.	Evidence and insights from clients to improve services.	\$24,610	\$24,610 ¹	Yes Report on our website
Client experience survey 2024	Client feedback on our services	Survey of over 800 clients from a broad sample to provide client feedback on their experiences and outcomes of our services.	Evidence and insights from clients to improve services.	\$70,339	\$70,339	Yes Report on our website
Client outcomes research project – phase 1	Research into outcomes of legal assistance services	Interviews with 30 clients on support needs, legal capability and help to resolve legal problems.	Evidence of client outcomes and effectiveness of legal assistance.	\$43,540	\$43,540	No Publicly available in 2025
Collaborative Planning Committee Victorian Sector Outcomes Pilot reports	Collaborative planning and advocacy	Analysis of the case studies from pilot, drawing out common themes, lessons and recommendations from the 16 participating organisations.	Lessons and recommendations from pilot for National Legal Assistance Partnership review and legal assistance sector.	\$23,760	\$23,760	Yes Report on Federation of Community Legal Centres website
Community legal centre (CLC) funding and administration audit	Review of processes for administering CLC funding	Internal audit to examine processes for administering the funding to CLCs.	Report outlining findings and recommendations to uplift our funding administration function.	\$49,980	\$47,495	No

¹ \$73,829 (excluding GST) incurred in 2022–23.

Name	Purpose	Terms of reference or scope	Anticipated outcomes	Estimated cost for year (excl. GST)	Final cost (excl. GST)	Publicly available
Duty lawyer services (child protection) audit	Review processes to manage duty lawyer services	Internal audit to review the design and operating effectiveness of processes to manage private practitioner child protection duty lawyer services schemes, including service delivery, rostering and budgets.	Report outlining findings and recommendations to enhance and streamline the management of duty lawyer services.	\$42,840	\$40,710	No
Standing directions audit	Review of processes to support compliance with standing directions	Internal audit of our processes to support compliance with the Standing Directions 2018 of the Minister for Finance under the <i>Financial Management Act 1994</i> (Vic).	Report outlining findings and recommendations to help ensure our financial management practices are aligned with the Standing Directions as required.	\$21,420	\$21,420	No
Talent and career attraction review	Review of employee attraction capability and value proposition	Scope how to enhance recruitment activities and employee attraction and retention, including through industry research, touchpoint audit, employee value proposition assessment, surveys and focus groups.	Report outlining findings and recommendations to develop employee value proposition and position us as an employer of choice.	\$29,550	\$29,550	No

Information and communication technology

In 2023–24, we had a total information and communication technology (ICT) expenditure of \$7,994,551 million with capital investment of \$2,076,032 million relating to the Digital Legal Aid (DLA) project. The increase in business-as-usual ICT expenses is due to more digital tools coming online and support for staff growth through service expansion.

Business as usual ICT expenditure	Non-business as usual ICT expenditure (DLA)	Total capital expenditure
\$5,482,581	\$2,076,032	\$2,511,970

Government advertising

The disclosure threshold for government advertising expenditure (campaigns with a media spend) is \$100,000 (excluding GST). Our total advertising expenditure in 2023–24 did not meet this threshold.

Major contracts

There were no contracts entered into during the financial year that require specific disclosure as they were all less than \$10 million in value.

Local Jobs First

During 2023–24, we undertook and completed one project that met the Local Jobs First Standard project thresholds. This was our Mildura office fit out project as part of our Short-term Accommodation Plan. The contract value was \$1,444,251 (excluding GST). It was a regional project with a local content commitment of 92.6 per cent.

The outcomes expected from the implementation of the Local Jobs First policy were as follows:

- 92.6 per cent local content commitment met
- 1.3 jobs created and 3.9 retained (annualised employee equivalent)
- 664 apprenticeship hours created and 664 hours retained, and no cadet or trainee hours
- 54 small- to medium-sized businesses engaged.

There were no projects undertaken to which the Major Project Skills Guarantee applied.

Competitive neutrality policy

We comply with the requirements of the National Competition Policy, where relevant, to ensure competitive neutrality where any services compete, or potentially compete, with the private sector.

Emergency procurement

There was no activation of our Emergency Procurement Plan this year resulting in no spending on emergency procurements.

Asset maturity assessment

The Asset Management Accountability Framework (AMAF) is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. We have conducted a self-assessment of maturity against these requirements and achieved a rating of 'competent'. This means that systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirements.

Buildings

We are exempt from notifying our compliance with the building and maintenance provision of the *Building Act 1993* (Vic) as we do not own any buildings.



Complaints

Complaints give us information about our clients' experience and inform how we can improve our services. We use complaints data to detect issues early and direct our quality assurance processes. Information about how to make a complaint is available on our website.

Overview of complaints

What complaint was about		2023-24	2022-23	Change
Our services and staff	Number of complaints	156	104	+50%
	Resolved within 28 days	15%	12%	+25%
Private panel practitioner services	Number of complaints	145	56	+158%
	Resolved within 28 days	56%	31%	+81%
Total	Number of complaints	301	160	+88%
	Resolved within 28 days	35%	21%	+67%

There are likely to be a range of factors contributing to the increase in the number of complaints. For example, this may include:

- the increased number of enquiries to our Internal Legal Services team
- the growth in volume and complexity of our services
- greater awareness of the complaints process
- grant applicants facing difficulties obtaining legal assistance due to ineligibility or the timeliness of applications and their assessment
- an increase in complaints against certain private practitioners.

Complaints about our services and staff

Complaints were most commonly about obtaining legal aid assistance (12 per cent), lack of communication (10 per cent) and rude or aggressive conduct (nine per cent). Those that proceeded to an investigation were most commonly resolved by explanation and information provision (23 per cent) and apology (five per cent).

Complaints about private panel practitioner services

The number of complaints we received about private panel practitioners remained low at approximately one complaint per 79 grants of legal assistance.

Complaints were most commonly about obtaining legal aid assistance (six per cent), quality of legal advice (eight per cent) and lack of communication (10 per cent). They were most commonly resolved by information provision (25 per cent) and referral to another service (13 per cent).

Thirty per cent of complaints were withdrawn or discontinued by the complainant. Fifteen per cent were still under investigation on 30 June 2024.

Complaints about procurement

We received no formal procurement complaints in 2023-24.



Public interest disclosure

We support the objectives of the *Public Interest Disclosures Act 2012* (Vic) and the protection of people who disclose improper conduct. Information about how to make a protected disclosure and our commitment to protection from detrimental action in reprisal for protected disclosures is available on our website.

Information and privacy

Information and records management

As a public office, we must comply with relevant legislative and regulatory obligations for information and records management. Our staff must create and maintain full and accurate records of the business they conduct while representing our clients.

In 2023–24, we improved information and records management by:

- assisting offices to send physical records offsite, resulting in almost half our offices being ‘paper-free’
- increasing staffing to provide more information and records management support to our practice areas
- documenting and streamlining internal processes to increase capability to assist staff with requests
- initiating core information and data related projects to best understand our information assets and focus on improved compliance and authorised destruction
- encouraging the incorporation of information and records management requirements into new tools and systems in order to increase security and reduce risk to our information
- continuing to improve accessibility to archived records through significant cataloguing description updates.

Information privacy

Our obligations for information privacy are governed by the *Privacy and Data Protection Act 2014* (Vic). We are committed to ensuring our clients understand how we collect and use the personal and sensitive information they entrust to us. Information about how we handle personal information is available on our website.

The Office of the Victorian Information Commissioner (OVIC) did not refer any complaints to us about alleged privacy breaches in 2023–24.

Freedom of information

The *Freedom of Information Act 1982* (Vic) provides a public right of access to certain information and documents that we hold. Information about the types of freedom of information (FOI) requests we handle and how to make a request is on our website.

In 2023–24, we received 52 applications (108 per cent more than in 2022–23):

- none resulted in full release of documents
- one resulted in partial release of documents
- 31 resulted in release of documents outside of the Act
- one was withdrawn
- none were refused
- one was not processed (FOI fee not paid)
- eight resulted in no documents
- eight were abandoned
- two were not yet finalised.

OVIC did not notify us of any requests for review.

Environmental performance

We support the Victorian Government's commitment to minimising the public sector's impact on the environment and to take action to plan for and mitigate climate change.

We have introduced our Climate Change Strategy 2023-26 and are committed to continually improving our environmental reporting with a goal of becoming carbon neutral by 2026. We have also established a network of staff who will help foster a culture of sustainability in our organisation.

Reporting boundary

As a 'Tier 3b' organisation, we are estimated to contribute less than five per cent of the public sector's emissions and are not subject to full reporting requirements. We are using the fringe benefit tax year (1 April 2023 to 31 March 2024) to allow data to cover a full year and provide greater accuracy.

Our reporting covers 14 offices and one co-working space. Due to the relocation of our Sunshine office, data for both new and previous locations is included, though it is only counted as one office.

Our new Mildura office has not been included as it opened after the end of the reporting period.

Indicator	2023-24	2022-23	2021-22
Total full-time equivalent (FTE) employees	1,111 ¹	981	878.3
Total office area (m ²)	17,439 ²	16,925	16,925
Number of offices	14	14	14
Number of co-working desk spaces	1	1	1

Greenhouse gas emissions

Our overall emissions decreased by 76 per cent from 2022-23, mainly a result of switching to 100 per cent GreenPower energy on 1 July 2023, three months after the start of the reporting period.

Indicator	2023-24	2022-23	2021-22
Total Scope 1 ³ emissions (tonnes CO ₂ -e) ⁴	60.4	21.2	15.8
Total Scope 2 ⁵ emissions (tonnes CO ₂ -e)	48.0	655.2	673.0
Total Scope 3 ⁶ greenhouse gas emissions from commercial air travel (tonnes CO ₂ -e)	35.2	10.02	-

The 185 per cent increase in Scope 1 emissions was driven by increased vehicle use due to:

- an increase in our staff levels
- fewer remote hearings meaning our lawyers' presence at courts is required more often
- the expansion of Independent Mental Health Advocacy leading to increased visits to hospitals and mental health services.

We expect our Scope 2 emissions to be zero in future years due to our ongoing commitment to GreenPower.

The 251 per cent increase in Scope 3 emissions was due largely to an increase in flights to and from our Mildura office. This was due to more learning opportunities in Melbourne for newly recruited lawyers in Mildura, and more Melbourne staff travelling to establish our new Mildura office.

1 This figure is the average for the period 1 April 2023 to 31 March 2024 and may be different to other FTE totals appearing in this report.

2 This figure includes the new Sunshine office and excludes the previous Sunshine location.

3 Scope 1 greenhouse gas emissions are from sources owned or controlled by us, such as our car fleet.

4 The fugitive greenhouse gas emissions that result from kitchen fridges and car air conditioning were estimated and have been excluded as they are less than one per cent of our total emissions and therefore do not meet materiality.

5 Scope 2 greenhouse gas emissions are from the purchase of electricity from the grid.

6 Scope 3 emissions are from activities undertaken to carry out our work, such as air travel.

Electricity production and consumption

GreenPower made up 75 per cent of our electricity purchased in the 2023–24 reporting period. GreenPower is a government managed scheme that commits our electricity providers to buying the equivalent of our electricity usage from renewable energy sources.

Indicator	2023–24	2022–23	2021–22
Total electricity consumption – purchased electricity (office buildings) (MWh)	872.0	842.9 ¹	783.1
GreenPower	651.3	0	0

Stationary fuel use

As we lease our office spaces, we do not have operational control over the buildings' heating systems and diesel back-up generators. We are not able to collect or apportion this data as we do not have access to billing information from fuel suppliers. As a result, the reported stationary fuel use and greenhouse gas emissions from this source are zero.

Transportation

Our car fleet has 31 passenger vehicles, primarily used to support regional and rural service delivery. All are petrol engine cars, although 97 per cent are hybrids (Toyota Camry and Corolla).

There was a 138 per cent increase in the totally energy used in transportation due to an increase in the kilometres travelled and increasing use of the car fleet to assist staff in their work.

We are planning to transition to 100 per cent zero emissions vehicles in the long-term, consistent with the Victorian Government's commitment as a signatory of the COP26 declaration on accelerating the transition to 100 per cent zero emission cars and vans.

Indicator	2023–24	2022–23	2021–22
Number of vehicles – road, passenger, internal combustion engine (petrol)	31	30	30
Total energy used in transportation – vehicles (MJ)	516,833	216,276	138,174
Greenhouse gas emissions from vehicle fleet (tonnes CO ₂ -e)	60.4	21.2	15.8
Total distance travelled by commercial air travel (passenger kilometres)	114,705	61,867	0

Total energy use

Total energy use increased from 2022–23 due to more transportation and electricity use, mainly the result of vehicle and flight travel. However, our units of energy per FTE decreased due to having more staff, primarily related to the expansion of our Independent Mental Health Advocacy services.

Indicator	2023–24	2022–23	2021–22
Total energy from fuels – stationary and transportation (MJ)	516,833	216,276	138,174
Total energy used from electricity (MJ)	3,140,519	3,034,518	2,819,275
Total energy used from non-renewable sources (MJ)	2,501,056	5,314,518	5,138,983
Units of energy used normalised by FTE	2.1	3.7	5.3

Environmentally sustainable design in new buildings and infrastructure

We lease five floors of a 5 Star NABERS Energy rated building in Melbourne CBD. Our new office in Sunshine has a 4.5 Star NABERS Energy rating.

¹ At the time of reporting, three electricity invoices were not available. Consumption for these invoices was estimated by using the average daily consumption from the previous year's invoices, multiplied by the number of days missing from the reporting period.



Additional information on request

In compliance with the Standing Directions of the Minister for Finance under the *Financial Management Act 1994* (Vic), information relating to the 2023–24 reporting period is to be made available to ministers, members of parliament and the public on request and subject to the provisions of the *Freedom of Information Act 1982* (Vic).

Financial Management Compliance Attestation Statement

I, Bill Jaboor, on behalf of the Responsible Body, certify that Victoria Legal Aid has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Bill Jaboor
Chairperson
17 September 2024

Our finances

We continue to advocate for a demand-based funding model to address the volatility in our current funding arrangements and meet the demand for our services.

In 2023–24, our core funding was not enough to meet demand, resulting in a core funding deficit of \$6.9 million. External drivers, such as crime rates and law reform in bail, have eased demand somewhat, as reflected in our service performance. However, this has not fully offset the funding shortfall.

Specific or initiative funding was at a \$20.4 million surplus for a number of reasons, including the timing of court activity which may span multiple years. Initiative funding has increased significantly in recent years, accounting for around 22 per cent of our government funding. While this funding is welcome to expand service delivery in specific areas, it does not increase our core funding or address our funding deficit.

Overall, this has meant a consolidated surplus of \$13.5 million in 2023–24.

Our cash balance remains high at \$110 million, which has increased due to the timing of initiative funding from previous financial years, which is tied to meet our future obligations of around \$46 million. The remaining cash is not discretionary and needs to be carefully managed so we can:

- meet our existing legal aid grant commitments of up to \$72 million, which have already been approved but where the work is yet to be completed
- replace assets so we can meet service demand and protect staff safety and wellbeing.

Service demand will likely continue to be higher than our core funding, resulting in a projected deficit in 2024–25. We have short-term mitigation strategies to defer the need for service reductions, though these are not sustainable in the longer term. Without additional funding, we will need to consider service reductions while carefully managing our cash reserves. Any service reductions would be for court-based services, following consultation with sector partners.

Financial summary (\$'000)	2023–24	2022–23	2021–22	2020–21	2019–20
Total income from transactions	339,926	284,447	276,148	272,639	255,787
Total expenses from transactions	(325,872)	(291,289)	(268,44)	(247,943)	(238,065)
Net result from transactions	14,054	6,842	7,701	24,696	17,722
Net result for the period	13,486	(5,267)	3,795	24,933	16,270
Net cash from (used in) operating activities	29,021	12,671	23,825	43,113	16,374
Total assets	184,122	170,446	175,192	176,670	160,556
Total liabilities	97,927	97,738	97,216	102,489	111,490
Total equity	86,195	72,709	77,976	74,181	49,066

Financial performance

Income

Our total income of \$339.9 million was \$55.5 million more than in 2022–23.

The state and Commonwealth governments provided almost 97 per cent of our operating income, while the Victorian Legal Services Board and Commissioner (VLSB+C) administered the Public Purpose Fund.

The increase in income was mostly related to:

- the reversal of VLSB+C funding cuts as interest rates rose to pre-pandemic ranges, and one-off VLSB+C funding of \$50.8 million (\$26.5 million more than in 2022–23)
- one-off state government funding of \$25.7 million (\$12.9 million more than in 2022–23), mainly for the expansion of Independent Mental Health Advocacy and the Mental Health Legal Rights Service
- ongoing output funding of \$134.3 million (\$3.6 million more than in 2022–23), due mainly to indexation
- Commonwealth government funding \$56.5 million through the National Legal Assistance Partnership Agreement (\$1.2 million more than in 2022–23)
- specific Commonwealth funding of \$21.8 million (\$5.1 million more than in 2022–23), mainly for migration legal assistance and the Lighthouse program in family law proceedings.

The remaining operating income of \$10.8 million (\$3.1 million more than in 2022–23) was mostly from interest income and client contributions towards legal assistance.

Expenses

Our total expenditure of \$325.9 million was \$34.5 million more than in 2022–23.

Case-related payments were \$125.6 million in total (\$6.1 million more than in 2022–23), reflecting increased court activity. These funds were paid to private practitioners, barristers, medical experts and interpreters as well as to third parties for services rendered on in-house cases.

The other major expense was staffing-related costs of \$129.5 million (\$23.1 million more than in 2022–23). This increase was mainly related to initiative-related funding and annual wage growth in line with our enterprise agreement.

Other operating expenditure was \$19.3 million (\$0.9 million more than in 2022–23), reflecting one-off expenditure in implementing corporate plan priorities, an increase in operating costs aligned with our increase in staff numbers and the general rise in inflation.

Financial position

Our total assets of \$184.1 million were \$13.7 million higher than in 2022–23. This mainly reflects the increase in cash reserves due to the surplus of initiative funding, which will be drawn down in 2024–25 to meet commitments and the capitalisation of the Digital Legal Aid program.

Our total liabilities of \$97.9 million were \$0.2 million higher than in 2022–23.



Responsible body's declaration

The attached financial statements for Victoria Legal Aid have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, the *Australian Charities and Not-for-profit Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulations 2022*, applicable Financial Reporting Directions, Australian Accounting Standards (AAS) including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and financial position of Victoria Legal Aid at 30 June 2024.

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

We authorise the attached financial statements for issue on 17 September 2024.



Bill Jaboor
Chairperson

17 September 2024



Louise Glanville
Chief Executive Officer

17 September 2024



Matthew Dale
Chief Financial Officer

17 September 2024



Independent Auditor's Report

To the Board of Victoria Legal Aid

Opinion	<p>I have audited the financial report of Victoria Legal Aid (the Authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • Responsible Body's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and Division 60 of the <i>Australian Charities and Not-for-profits Commission Act 2012</i>, and complies with applicable Australian Accounting Standards and Division 60 of the <i>Australian Charities and Not-for-profits Commission Regulations 2022</i>.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Authority in accordance with the auditor independence requirements of the <i>Australian Charities and Not-for-profits Commission Act 2012</i> and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
The Board's responsibilities for the financial report	<p>The Board of the Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Financial Management Act 1994</i> and the <i>Australian Charities and Not-for-profits Commission Act 2012</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I also provide the Board with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

MELBOURNE
25 September 2024



Timothy Maxfield
as delegate for the Auditor-General of Victoria



Auditor-General's Independence Declaration

To the Board, Victoria Legal Aid

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General, an independent officer of parliament, is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised.

Under the *Audit Act 1994*, the Auditor-General is the auditor of each public body and for the purposes of conducting an audit has access to all documents and property and may report to parliament matters which the Auditor-General considers appropriate.

Independence Declaration

As auditor for Victoria Legal Aid for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit
- no contraventions of any applicable code of professional conduct in relation to the audit.

MELBOURNE
25 September 2024

A handwritten signature in dark blue ink, appearing to read "T Maxfield".

Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement⁽ⁱ⁾

For the financial year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
CONTINUING OPERATIONS			
Revenue and income from transactions			
Grants from government			
Grants received from the Commonwealth Government	2.2	78,351	71,974
Grants received from the State Government	2.2	199,991	180,453
Grants received from the Public Purpose Fund	2.3	50,800	24,273
Total – Grants from government		329,142	276,700
Other Income			
Client contributions towards legal assistance	2.4	2,785	839
Costs recovered and costs awarded from the Appeal Costs Fund	2.5	1,529	2,840
Interest income	2.6	6,309	3,985
Other income	2.7	161	83
Total – Other income		10,784	7,747
Total revenue and income from transactions		339,926	284,447
Expenses from transactions			
Case-related professional payments	3.2	(125,632)	(119,526)
Community legal centre payment – State Government grant funded	3.3	(39,714)	(36,477)
Employee benefit expenses	3.4	(129,584)	(106,399)
Depreciation and amortisation	5.1.2	(9,825)	(8,658)
Interest expense	7.1.2	(1,805)	(1,820)
Other operating expenses	3.5	(19,312)	(18,409)
Total expenses from transactions		(325,872)	(291,289)
Net result from transactions (net operating balance)		14,054	(6,842)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets ⁽ⁱⁱ⁾	9.2	(568)	1,575
Total other economic flows included in net result		(568)	1,575
Net result from continuing operations		13,486	(5,267)
Net result		13,486	(5,267)

(i) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(ii) 'Net gain/(loss) on non-financial assets' includes unrealised and realised gains/(losses) from revaluations, impairments, and disposals of all physical assets and intangible assets, except when these are taken through the asset revaluation surplus.

The accompanying notes form part of these financial statements.

Balance sheet⁽ⁱ⁾

As at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Assets			
Financial assets			
Cash and deposits	7.2.1	111,695	96,770
Accrued income	6.1	49	4
Receivables	6.2	15,354	20,411
Other assets	6.4	1,642	1,671
Total financial assets		128,740	118,856
Non-financial assets			
Property, plant and equipment	5.1	43,211	42,592
Intangible assets	5.2	12,171	8,998
Total non-financial assets		55,382	51,590
Total assets		184,122	170,446
Liabilities			
Payables	6.3	30,457	32,419
Leases	7.1	40,544	40,847
Employee related provisions	3.4.2	25,046	22,394
Other provisions	6.5	1,880	2,078
Total liabilities		97,927	97,738
Net assets		86,195	72,709
Equity			
Contributed capital		43,576	43,576
Accumulated surplus		42,619	29,133
Net worth		86,195	72,709

(i) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

The accompanying notes form part of these financial statements.

Cash flow statement⁽ⁱ⁾

For the financial year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash flows from operating activities			
Receipts from government grants			
Receipts from Commonwealth Government		52,592	73,110
Receipts from State Government		229,986	181,640
Receipts from Public Purpose Fund		50,800	24,273
Total receipts from government		333,378	279,023
Receipts of other income			
Client contributions received		2,186	1,764
Costs recovered and costs awarded from the Appeal Costs Fund		1,646	3,046
Interest on investments		6,309	3,981
Goods and services tax recovered from the Australian Taxation Office ⁽ⁱⁱ⁾		18,534	19,438
Other receipts		151	12
Total receipts of other income		28,826	28,241
Total receipts		362,204	307,264
Payments to suppliers and employees			
Case-related professional payments		(122,554)	(119,034)
Payments to employees		(131,701)	(109,432)
Interest payments		(1,805)	(1,820)
Community legal centre payment – State Government grant funded		(44,046)	(32,156)
Other payments ^(iv)		(33,077)	(32,151)
		(333,183)	(294,593)
Net cash flows from/(used in) operating activities	7.2.2	29,021	12,671
Cash flows from investing activities			
Payments for non-financial assets		(7,137)	(2,977)
Proceeds from sale of non-financial assets		145	28
Net cash from/(used in) investing activities		(6,992)	(2,949)
Cash flows from financing activities			
Repayment of principal portion of lease liabilities ⁽ⁱⁱⁱ⁾		(6,929)	(5,867)
Net cash flows from/(used in) financing activities		(6,929)	(5,867)
Net increase/(decrease) in cash and cash equivalents		15,100	3,855
Cash and cash equivalents at the beginning of the financial year		95,714	91,860
Cash and cash equivalents at the end of the financial year^(iv)	7.2.1	110,814	95,714

(i) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(ii) GST received from the Australian Taxation Office is presented on a net basis.

(iii) Victoria Legal Aid has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

(iv) Excludes funds on deposit for IBAC matters. Refer note 7.2.1

The accompanying notes form part of these financial statements.



Statement of changes in equity⁽ⁱ⁾

For the financial year ended 30 June 2024

	Accumulated Surplus \$'000	Contributed Capital \$'000	Total \$'000
Balance at 1 July 2022	34,400	43,576	77,976
Net result for the year	(5,267)	-	(5,267)
Balance at 30 June 2023	29,133	43,576	72,709
Net result for the year	13,486	-	13,486
Balance as 30 June 2024	42,619	43,576	86,195

(i) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

The accompanying notes form part of these financial statements.



1 About this report

Victoria Legal Aid is a statutory authority of the State of Victoria. The authority was established under the *Legal Aid Act 1978*.

Its principal address is:

Victoria Legal Aid
570 Bourke Street
Melbourne VIC 3000

A description of the nature of our operations and principal activities is included in the Report of Operations, which does not form part of the financial statements.

Basis of preparation

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

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

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

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

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

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

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

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated.

Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994*, the *Australian Charities and Not-for-profit Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulations 2022* and the applicable AASs, which includes interpretations issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

Going concern

The financial report has been prepared on a going-concern basis. Victoria Legal Aid is funded predominantly by regular grants from the Victorian and Commonwealth Governments. The Commonwealth funding is provided under the National Legal Partnership Agreement, which has been signed up to 2025. The Department of Justice and Community Safety Victoria provides continued support through the annual Victorian State Budget Papers. Ongoing discussions are continuing with the Victorian Government to seek additional funding to meet the long-term challenges of increasing demand for legal assistance.

These financial statements have been prepared in the reasonable expectation that such funding will continue from both the Victorian and Commonwealth Governments.



2 Funding delivery of our services

Introduction

This section presents the sources and amounts of revenue raised by Victoria Legal Aid.

The objectives of Victoria Legal Aid as detailed in the *Legal Aid Act 1978* are:

- (i) to provide legal aid in the most effective, economic and efficient manner;
- (ii) to manage its resources to make legal aid available at a reasonable cost to the community and on an equitable basis throughout the state;
- (iii) to ensure the coordination of the provision of legal aid so that it responds to the legal and related needs of the community
- (iv) to ensure the coordination of the provision of legal assistance information so that the information responds to the legal and related needs of the community, including by being:
 - accessible; and
 - current; and
 - high quality; and
 - of sufficient breadth
- (v) to provide to the community improved access to justice and legal remedies; and
- (vi) to pursue innovative means of providing legal aid directed at minimising the need for individual legal services in the community.

Revenue from transactions is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured at fair value.

Structure

- 2.1 Summary of income that funds the delivery of our services
- 2.2 Government grants
- 2.3 Public Purpose Fund grants
- 2.4 Client contributions towards legal assistance
- 2.5 Costs recovered and costs awarded from the Appeal Costs Fund
- 2.6 Interest on investments
- 2.7 Other income

Overview

Victoria Legal Aid is funded predominantly by grants from the government (Commonwealth and State) and from the Public Purpose Fund.

Commonwealth Government funding

The Commonwealth Government funding is provided through the National Legal Assistance Partnership Agreement 2020–25 (NLAP). The Commonwealth and the Victorian State Government entered into this agreement on 1 July 2020 and it will expire on 30 June 2025. The agreement specifies arrangements for the delivery of Commonwealth-funded services by the State. Funding flows through the Victorian Government to Victoria Legal Aid and is reported as National Legal Assistance Partnership Agreement based funding, 2024: \$56.5 million (2023: \$55.3 million).

The Commonwealth also provides funding to community legal centres on a quarterly basis which Victoria Legal Aid receives on their behalf and then distributes as per the funding schedule provided by the Commonwealth. Victoria Legal Aid does not control the allocation of grants received from the Commonwealth Government and consequently does not account for these funds in its financial statements as income or expenditure. The total amount received from the Commonwealth for community legal centres to 30 June 2024 was \$26.8 million (2023: \$26.1 million) and is disclosed in note 4.1 Administered items.

State Government funding

The State Government provided \$199.9 million of grant funding in 2024 (2023: \$180.4 million).

Victoria Legal Aid administers the distribution of base funding for community legal centres (CLC) on behalf of the Victorian State Government. Victoria Legal Aid respects the historical basis for these funding allocations set by the Victorian State Government and seeks advice annually on any indexation received and ensures the equivalent funding is passed onto CLCs. For the year ended 30 June 2024, Victoria Legal Aid administered \$27.1 million of direct funds (2023: \$26.7 million) and \$12.8 million of project funds (2023: \$10.2 million). Victoria Legal Aid has accounted for these grants as revenue in its financial statements.

Public Purpose Fund

Funds are also provided from the Public Purpose Fund. The amount of base funding distributed each year can vary depending on the performance of the fund and when calls on the fund are made. Victoria Legal Aid has also received additional funds approved by the Victorian Legal Services Board and Commissioner for specific sponsored projects. Refer to note 2.3.

2.1 Summary of revenue and income that funds the delivery of our services

	Notes	2024 \$'000	2023 \$'000
Government grants	2.2	278,342	252,427
Public Purpose Fund grants	2.3	50,800	24,273
Client contributions towards legal assistance	2.4	2,785	839
Costs recovered and costs awarded from the Appeal Costs Fund	2.5	1,529	2,840
Interest income	2.6	6,309	3,985
Other income	2.7	161	83
Total revenue and income from transactions		339,926	284,447

Revenue and income that fund delivery of Victoria Legal Aid's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes. All amounts of income over which Victoria Legal Aid does not have control are not included in the totals above and are disclosed as administered income (see note 4.2).

2.2 Government grants

Grants recognised under AASB 1058

Victoria Legal Aid has determined that the grant income included in the table below under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

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

- contributions by owners, in accordance with AASB 1004
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

Income received for specific purpose grants for on-passing is recognised simultaneously as the funds are immediately passed on to the relevant recipient entities on behalf of the Commonwealth Government.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

Revenue is recognised when Victoria Legal Aid satisfies the performance obligation by delivering the relevant outcomes to the relevant customers. This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. The funding payments are normally received in advance or shortly after the relevant obligation is satisfied.

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058		
Commonwealth grants		
National Legal Assistance Partnership Agreement base funding	56,475	55,302
Expensive Commonwealth Criminal Cases	-	1,867
Specific project grants	21,876	14,805
Total Commonwealth grants	78,351	71,974
Revenue recognised under AASB 15		
State grants		
Ongoing base funding		
Base funding	82,259	81,309
Discrete demand funding	52,031	49,410
Total ongoing funding	134,290	130,719
One-off initiatives	25,697	12,838
Total one-off initiative funding	25,697	12,838
Community legal centre funding		
Community legal centre base funding	27,172	26,711
Community legal centre projects	12,833	10,184
Total community legal centre funding	40,005	36,895
Total State grants	199,991	180,453
Total grants	278,342	252,427

2.3 Public Purpose Fund grants

Base funding grants from the Public Purpose Fund are distributed to the Legal Aid Fund pursuant to section 6.7.9 of the *Legal Profession Act 2004* and are recognised as revenue when received. The Public Purpose Fund comprises interest and investment earnings on clients' funds held in solicitors' trust accounts. The amount of any distribution from the Public Purpose Fund to Victoria Legal Aid can vary from year to year depending on its investment performance and any other calls that may be made on the fund, as set out in the *Legal Profession Act 2004*. The increase in 2023-24 is due to the reversal of funding cuts made in previous years due to lower investment performance in the fund.

The Public Purpose Fund project grant represents additional funds provided by the Victorian Legal Services Board and Commissioner for specific sponsored projects. This has included funding for the implementation of the Digital Legal Aid strategy, cyber security and secure data program enhancements and increased service capacity and capability for First Nations clients.

	2024 \$'000	2023 \$'000
Public Purpose Fund – base funding	40,000	23,575
Public Purpose Fund – project funding	10,800	698
Total	50,800	24,273

2.4 Client contributions towards legal assistance

Granting of legal assistance

Pursuant to the *Legal Aid Act 1978*, as amended, Victoria Legal Aid is empowered to make a grant of legal assistance subject to certain conditions. Under section 27 of the Act, Victoria Legal Aid may require a client to:

- make a contribution towards the cost of providing assistance;
- make a contribution in respect of any out-of-pocket expenses incurred in providing assistance;
- pay contributions in such a manner and within such a time as Victoria Legal Aid directs; or
- provide Victoria Legal Aid with security against costs incurred on their behalf.

In accordance with Victoria Legal Aid's means test and asset guidelines, a client may or may not be required to make a contribution towards the cost of their legal assistance and an assessment is made to determine the amount. Revenue from the provision of legal services to clients is recognised at its recoverable amount. Contributions for services are only recognised when the recoverable amount can be reliably determined. Annually this amount is reviewed for impairment and a provision for impairment raised for estimated irrecoverable amounts and presented as a receivable in note 6.2. Where contributions are deemed to be irrecoverable they are written off as bad debts when identified. There are two types of contributions that can be imposed, secured and unsecured:

- **secured contributions** are established based on expected proceeds from the disposal of property and a client is directed to sign an agreement that will place a caveat over the client's property; and
- an **unsecured contribution** is one where the client is directed to make regular cash payments towards their legal matters.

	2024 \$'000	2023 \$'000
Client contributions – secured	1,742	1,046
Client contributions – unsecured	1,043	(207)
Total⁽ⁱ⁾	2,785	839

(i) Lower client contributions in 2022-23 is due to a review and reassessment of contribution payable balances that was carried out during the year. Balances were reviewed and readjusted based on the recoverability of the debt. Hence, contribution is higher this year compared to last year.



2.5 Costs recovered and costs awarded from Appeal Costs Fund

Revenue arising from costs recovered and costs awarded from the Appeal Costs Fund is recognised when Victoria Legal Aid has the right to receive revenue.

Costs recovered relate to court ordered reimbursements of legal costs incurred to be made to Victoria Legal Aid from a third party.

Costs awarded from the Appeals Cost Fund are court ordered reimbursements in criminal cases to cover costs that would otherwise be incurred more than once due to adjournments and abandonment of proceedings at no fault of the prosecution or the defendant. The administration and payment of these matters is handled by the Appeal Costs Board.

	2024 \$'000	2023 \$'000
Costs recovered	1,084	1,276
Costs awarded	445	1,564
Total	1,529	2,840

2.6 Interest income

Interest income includes interest received on bank deposits. Interest income is recognised using the effective interest method, which allocates the interest over the relevant period.

	2024 \$'000	2023 \$'000
Interest income ⁽ⁱ⁾	6,309	3,985
Total	6,309	3,985

(i) Attributed to change in increase in interest rate refer to note 8.1.3. for more details.

2.7 Other income

Other income includes reimbursements and other minor income and is recognised when the right to receive payment is established.

	2024 \$'000	2023 \$'000
Other income	161	83
Total	161	83

3 The cost of delivering services

Introduction

This section provides an account of the expenses incurred by Victoria Legal Aid in delivering our services. In section 2, the funds that enable the provision of services were disclosed and in this note the costs associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Case-related professional payments
- 3.3 Community legal centre payments
- 3.4 Employee benefit expenses
- 3.5 Other operating expenditure

3.1 Expenses incurred in delivery of services

	Notes	2024 \$'000	2023 \$'000
Case-related professional payments	3.2	125,632	119,526
Community legal centre payments	3.3	39,714	36,477
Employee benefit expenses	3.4	129,584	106,399
Other operating expenditure	3.5	19,312	18,409
Total expenses incurred in delivery of services		314,242	280,811

3.2 Case-related professional payments

Payments are made to Victoria Legal Aid's private sector panel members for legal work undertaken on behalf of Victoria Legal Aid and for duty lawyer services. Other case-related expenditure includes mediation, interpreter fees, medical reports and conduct monies. Payments are recognised as an expense in the reporting period in which they are incurred and fluctuate depending on demand and types of cases funded.

	2024 \$'000	2023 \$'000
Case-related legal expenditure	112,676	108,161
Duty lawyer expenses	6,514	6,323
Other case-related expenditure	6,442	5,042
Total case-related professional payments	125,632	119,526

3.3 Community legal centre payment

Payments made to community legal centres are recognised as an expense in the reporting period in which they are incurred.

	2024 \$'000	2023 \$'000
Base funds to community legal centres	26,881	33,800
Project funds to community legal centres	12,833	2,677
Total community legal centre payments⁽ⁱ⁾	39,714	36,477

Funding is provided from the State Government to administer the distribution of funds for community legal centres. Victoria Legal Aid also receives and administers funding to community legal centres on behalf of the Commonwealth Government which is included in note 4.2.

(i) Excludes costs incurred by Victoria Legal Aid in the administration of community legal centre funding.

3.4 Employee benefit expenses

3.4.1 Employee benefit expenses in the comprehensive operating statement

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

	2024 \$'000	2023 \$'000
Employee benefit expenses		
Salaries and overtime ⁽ⁱ⁾	102,561	84,515
Annual leave and long service leave	13,776	11,375
Superannuation	12,788	10,141
WorkCover	459	368
Total employee benefit expenses	129,584	106,399

(i) The increase in salaries and overtime primarily relates to expanded service delivery for primarily reflects new positions funded through State Government budget initiatives, including the Independent Mental Health Advocacy services, Specialist Family Violence Court related help in new locations across Victoria and the annual wage growth in line with our Enterprise Bargaining Agreement.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Victoria Legal Aid does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when Victoria Legal Aid is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.4.2 Employee benefits in the balance sheet

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

	2024	2023
	\$'000	\$'000
Current provisions		
Annual leave		
Unconditional and expected to settle within 12 months	8,073	7,169
Long Service Leave		
Unconditional and expected to settle within 12 months	926	835
Unconditional and expected to settle after 12 months	9,501	8,563
Provision for on costs		
Unconditional and expected to settle within 12 months	1,016	867
Unconditional and expected to settle after 12 months	1,099	942
Total current provision for employee benefits	20,615	18,376
Non-current provisions		
Employee benefits	3,976	3,623
On-costs	455	395
Total non-current provisions for employee benefits	4,431	4,018
Total provision for employee benefits	25,046	22,394
	2024	2023
	\$'000	\$'000
Reconciliation of movement in on-cost provision		
Opening balance for the period	2,204	2,010
Net additional provisions recognised	366	194
Closing balance for the period	2,570	2,204

Wages, salaries, sick leave and annual leave

Liabilities for wages and salaries including non-monetary benefits and annual leave and on-cost expected to be wholly settled within 12 months of the reporting date, are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values. Victoria Legal Aid does not have an unconditional right to defer settlement of these liabilities.

Those liabilities that are not expected to be settled within 12 months are recognised in the provision for employee benefits as non-current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

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

Employment on-costs such as workers compensation and superannuation are not employee benefits.

They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current liability – unconditional LSL (representing seven or more years of continuous service) is disclosed as a current liability even where Victoria Legal Aid does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave or depart within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – component that Victoria Legal Aid expects to settle within 12 months; or
- present value – component that Victoria Legal Aid does not expect to settle within 12 months.

Non-current liability – conditional LSL (representing less than seven years of continuous service) is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

This non-current liability is measured at present value. Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction except to the extent that a gain or loss arises due to changes in bond interest rates which is recognised as ‘other economic flows’ in the Comprehensive Operating Statement.

3.4.3 Superannuation contributions

Employees of Victoria Legal Aid are entitled to receive superannuation benefits and Victoria Legal Aid contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

	Paid contributions for the year		Contribution outstanding at year end ⁽ⁱ⁾		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Defined benefit scheme						
ESSSuper	33	35	-	-	33	35
Defined contribution plans						
Aware Super	4,624	4,386	-	-	4,624	4,386
Australian Super	1,590	1,086	-	-	1,590	1,086
HESTA	785	436	-	-	785	436
HOSTPLUS Superannuation	833	609	-	-	833	609
REST Industry Super	792	484	-	-	792	484
Uni Super	568	434	-	-	568	434
Other	3,563	2,671	-	-	3,563	2,671
	12,788	10,141	-	-	12,788	10,141

(i) The final employee payment in 2023-24 does not contain prepayment and consequently there were no outstanding contributions at the end of the financial year end.

3.5 Other operating expenditure

	2024	2023
	\$'000	\$'000
Other expenditure from ordinary activities		
Contractors and consultants	3,354	3,266
Supplies and services	3,760	3,157
Occupancy expenses	3,755	3,321
Information technology expenses	4,954	4,282
Bad debts	204	357
Other operating expenses	3,286	4,025
Total other expenditure from ordinary activities	19,312	18,409

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

The following lease payments are recognised on a straight-line basis:

- Short-term leases – leases with a term 12 months or less; and
- Low value leases – leases with the underlying asset’s fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which has been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

Remaining leases are recognised as a Right of Use Asset or Liability in line with AASB 16 Leases and are disclosed in note 7.1.

Information technology expenses

Information management systems expense includes equipment maintenance and licence fees associated with internet, video conferencing and software.

Bad debts

Bad and doubtful debts are assessed on a regular basis. In line with AASB 9, Victoria Legal Aid account for the expected loss on an annual basis until the date it is paid. The concept of expected credit losses (ECLs) means that Victoria Legal Aid must look at how current and future economic conditions impact the amount of loss.



4 Administered (non-controlled items)

This section provides information on funds administered by Victoria Legal Aid which it does not control and consequently are not included in its financial statements as income or expenditure. Administered items are consolidated into the financial statements of the State.

Structure

- 4.1 Community legal centre payments – Commonwealth Government grant funded
- 4.2 Trust account

4.1 Community legal centre payments – Commonwealth Government grant funded

The Commonwealth and the Victorian Government entered into the National Legal Assistance Partnership Agreement 2020–25 (NLAP) on 1 July 2020 and it will expire on 30 June 2025. The agreement specifies arrangements for the delivery of Commonwealth-funded services by the state. Under this agreement the Commonwealth Government provides funding to community legal centres on a quarterly basis which Victoria Legal Aid receives on their behalf and distributes as per the State's accountability under the NLAP. Victoria Legal Aid does not control the allocation of grants received from the Commonwealth Government in this instance and consequently does not include these funds in its financial statements as income or expenditure. The total amount received from the Commonwealth for community legal centres to 30 June 2024 was \$26.8 million (2023: \$26.1 million).

4.2 Trust account

Victoria Legal Aid as a corporate entity under the *Legal Practice Act 1996* (Vic) maintains a trust account in accordance with that Act for the purpose of receiving money on account of legal costs in advance of provision of legal services from clients or their representatives.

Administered (non-controlled) items

For the financial year ended 30 June 2024

	Community legal centres		Trust account		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Administered income from transactions						
Income received from the Commonwealth	26,827	26,085	-	-	26,827	26,085
Trust account receipts	-	-	340	87	340	87
Total administered income from transactions	26,827	26,085	340	87	27,167	26,172
Administered expenditure from transactions						
Payments made on behalf of the Commonwealth Government	(26,827)	(26,085)	-	-	(26,827)	(26,085)
Trust account payments	-	-	(200)	(159)	(200)	(159)
Total administered expenditure from transactions	(26,827)	(26,085)	(200)	(159)	(27,027)	(26,244)
Total administered net result from transactions	-	-	140	(72)	140	(72)
Assets						
Financial assets	-	-	319	179	319	179
Total assets	-	-	319	179	319	179
Liabilities						
Income in advance	-	-	(319)	(179)	(319)	(179)
Total liabilities	-	-	(319)	(179)	(319)	(179)
Net assets	-	-	-	-	-	-

5 Key assets available to support delivery of our services

Introduction

Victoria Legal Aid controls property, plant, equipment and intangible assets that are utilised in fulfilling its objectives and conducting its activities.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in note 8.3 in connection with how those fair values were determined.

Structure

- 5.1 Property, plant and equipment
- 5.2 Intangibles

5.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Information technology leases and equipment at fair value ⁽ⁱ⁾	4,036	3,034	(1,980)	(1,005)	2,055	2,029
Building leases and leasehold improvement at fair value	78,414	70,532	(41,441)	(34,316)	36,973	36,216
Furniture, fixtures and fittings at fair value	285	273	(129)	(111)	156	162
Motor vehicle leases at fair value	1,078	372	(539)	(269)	539	103
Office machines and equipment at fair value	294	281	(272)	(270)	22	11
Cultural assets at fair value	180	180	-	-	180	180
Assets under construction at cost ⁽ⁱⁱ⁾	3,286	3,891	-	-	3,286	3,891
Net carrying amount	87,573	78,563	(44,361)	(35,971)	43,211	42,592

(i) Excludes software and other IT intangibles disclosed separately in note 5.2.

(ii) The assets under construction balance is due to the Digital Legal Aid program, primarily funded through the Public Purpose Fund and major building works at Mildura. This will be transferred to intangible assets on completion.

The following tables are subsets of right-of-use assets classified between buildings and plant and equipment.

5.1(a) Total right-of-use assets: building, vehicles, and information technology equipment leases

	Gross carrying amount	Accumulated depreciation	Net carrying amount	Gross carrying amount	Accumulated depreciation	Net carrying amount
	2024	2024	2024	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	2023	2023	2023
Building leases	62,901	(30,903)	31,998	57,529	(24,675)	32,854
Motor vehicles leases	1,078	(539)	539	370	(269)	101
Information technology equipment leases	3,140	(1,411)	1,729	2,470	(453)	2,017
Net carrying amount	67,119	(32,853)	34,266	60,369	(25,397)	34,972

	Building leases	Motor vehicle leases	Information technology equipment leases
	\$'000	\$'000	\$'000
Opening balance 1 July 2023	32,854	101	2,017
Adjustment	(222)	42	(55)
Additions	5,594	572	670
Disposals	-	-	-
Depreciation	(6,228)	(177)	(903)
Closing balance 30 June 2024	31,998	539	1,729
Opening balance 1 July 2022	46,113	298	731
Adjustment	(11,367)	(44)	-
Additions	-	31	2,470
Disposals	-	-	(1,116)
Depreciation	(1,892)	(184)	(68)
Closing balance 30 June 2023	32,854	101	2,017

Initial recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Refer to note 8.3 for additional information on fair value determination of property, plant and equipment.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, overhead and labour on the asset. Property, plant and equipment while under construction are not recognised as fixed assets until they are ready and available for use.

Right-of-use assets acquired by lessee – initial measurement

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

- any lease payments made at or before the commencement date less any lease incentive received;
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.



Subsequent measurement

The right-of-use assets under leases are subsequently measured at fair value less accumulated depreciation and impairment. For right-of-use assets the net present value of the remaining lease payments is often the appropriate proxy for fair value of relevant right-of-use assets.

Victoria Legal Aid depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation as required by FRD 103. In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Leasehold improvements

The cost of improvements to leasehold properties is depreciated over term of the lease or the estimated useful life of the improvement. Leasehold improvements are measured at cost less accumulated depreciation and impairment.

Where applicable, leasing contract include a component for leasehold make-good at the end of the lease. A corresponding provision for decommissioning expense is created based on expected expense.

Cultural assets

Cultural assets such as artworks that Victoria Legal Aid intends to preserve because of their unique cultural and historical attributes are valued at fair value.

Vehicles

Victoria Legal Aid lease vehicles. Vehicles under the leasing model are recognised as right-of-use assets as per AASB 16. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Victoria Legal Aid who set relevant depreciation rates to reflect the utilisation of the vehicles.

5.1.2 Depreciation and amortisation

	2024 \$'000	2023 \$'000
Charge for the period		
Information technology equipment	18	138
Furniture, fixtures and fittings	25	24
Leasehold improvements	897	764
Office machines and equipment	1	1
Total depreciation – owned assets	941	927
Amortisation of intangible assets and depreciation of right-of-use assets	8,883	7,731
Total	9,825	8,658

Depreciation

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets (except cultural assets) that have finite useful lives, are depreciated.

Depreciation is calculated on a straight-line basis to write off the net cost of each item over its expected useful life to its estimated residual value. Estimates of useful lives, residual values and depreciation method are reviewed on a regular basis.

The following useful lives are used for each major class of depreciable assets for the current and prior years:

Leased buildings	3–13 years
Furniture, fixtures and fittings	10 years
Information technology equipment	3 years
Leasehold improvements	3–13 years
Motor vehicles (leased)	3 years
Intangible assets	3–10 years
Office machines and equipment	6–10 years



Cultural assets are considered to have an indefinite life and are not depreciated because their service potential has not, in any material sense, been consumed during the reporting period.

Right-of use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the entity obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Impairment

Non-financial assets are assessed annually for indications of impairment.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. No impairments were recognised in the financial year ended 30 June 2024.

The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. It is deemed that, in the event of the loss of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to the contrary has been made.

5.1.3 Reconciliation of movements in carrying amount of property, plant and equipment

	Information technology	Furniture, fixtures and fittings	Building leases and leasehold improvement	Motor vehicles	Office machines and equipment	Cultural assets	Assets under construction
	At fair value	At fair value	At fair value	At fair value	At fair value	At fair value	At cost
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2024							
Carrying amount at start of year	2,029	162	36,216	103	11	180	3,891
Adjustment	(54)	1	(222)	41	(1)	-	2
Additions – property, plant and equipment	-	-	-	-	-	-	7,019
Additions – right of use	670	-	5,594	572	-	-	-
Disposals	-	(4)	-	-	-	-	-
Transfers in/(out) – property, plant and equipment	331	22	2,511	-	13	-	(2,877)
Transfers in/(out) – intangible assets	-	-	-	-	-	-	(4,749)
Depreciation and amortisation	(921)	(25)	(7,126)	(177)	(1)	-	-
Carrying amount at end of year	2,055	156	36,973	539	22	180	3,286
2023							
Carrying amount at start of year	929	112	50,035	323	12	180	5,362
Adjustment	-	9	(7,244)	(33)	-	-	-
Additions	2,477	65	246	31	-	-	2,659
Disposals	(786)	-	-	(34)	-	-	-
Transfers	-	-	-	-	-	-	(4,130)
Depreciation and amortisation	(591)	(24)	(6,821)	(184)	(1)	-	-
Carrying amount at end of year	2,029	162	36,216	103	11	180	3,891

5.2 Intangible assets

Reconciliation

Reconciliations of the carrying amounts of intangible assets at the beginning and end of the current and previous financial year are set out below. Victoria Legal Aid intangible assets consist of software.

	2024 \$'000	2023 \$'000
Gross carrying amount		
Opening balance	19,251	15,337
Additions	4,749	3,914
Disposals	-	-
Closing balance	24,000	19,251
Accumulated amortisation and impairment		
Opening balance	(10,254)	(9,216)
Amortisation	(1,575)	(1,038)
Closing balance	(11,829)	(10,254)
Net balance	12,171	8,998

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in location and condition necessary for it to be capable of operating in the manner intended by management.

An **internally generated intangible** asset arising from development is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefits;
- the availability of adequate technical, financial and other resources to complete the development and to scrap or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

If the above cannot be demonstrated, the development cost is recognised as an expense in the period incurred.

Until internally generated intangible assets are ready and available for use they are recorded as assets under construction.

Subsequent measurement

Intangible assets are measured at cost less accumulated amortisation and impairment, and are amortised on a straight-line basis over their useful lives. The amortisation period is three to nine years.

Impairment of intangible assets

Intangible assets are tested annually for impairment and whenever there is an indication that the asset may be impaired.

Significant intangible assets

Victoria Legal Aid has capitalised software development expenditure for the development of software from the Digital Legal Aid program. The total amount capitalised in 2023–24 for Digital Legal Aid software development expenditure is \$4.7 million (2023: \$3.9 million). Its remaining useful life is 9 years in line with the supporting platform.

6 Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from Victoria Legal Aid's operations.

Structure

- 6.1 Accrued income
- 6.2 Receivables
- 6.3 Payables
- 6.4 Other non-financial assets
- 6.5 Other provisions

6.1 Accrued income

	2024	2023
	\$'000	\$'000
Accrued Interest	49	4
	49	4

Accrued income represents amounts that Victoria Legal Aid has earned through the provision of goods and services or obtained the right to receive. The amounts are recognised as an asset and income if the income recognition criteria are met but the cash will be received in the new reporting period.

6.2 Receivables

	2024 \$'000	2023 \$'000
Contractual		
Secured		
Secured client contributions receivable	20,592	20,447
Provision for secured client contributions	(10,764)	(10,381)
Total secured client contributions receivable at net present value	9,828	10,066
Unsecured		
Unsecured client contributions receivable	5,998	5,649
Provision for unsecured client contributions	(2,885)	(2,658)
Total unsecured client contributions receivable at net present value	3,113	2,991
Secured client contributions receivable on unfinalised matters	656	733
Total client contributions	13,597	13,790
Other receivables	236	4,350
Total contractual receivables	13,833	18,140
Statutory		
GST receivable	1,522	2,271
Total statutory receivables	1,522	2,271
Total receivables	15,354	20,411
<i>Represented by:</i>		
Current receivables	3,138	7,691
Non-current receivables	12,216	12,720
	15,354	20,411

Receivables

Include client contributions, net GST receivables and other receivables.

Contractual receivables

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

Statutory receivables

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

Client contributions

Measurement of receivables for client contributions is based on an actuarial assessment completed by Finity Consulting Pty Limited actuaries who perform an annual independent assessment of the net present value of receivables. The analysis undertaken reviews the receivable portfolio, recovery history and the current and forecast financial environment to determine a recoupment pattern. This payment pattern was discounted by 4.65% (2023: 4.35%) for secured receivables, which is the forecast earnings rate of Victoria Legal Aid's investment portfolio to determine the net present value. The average repayment time for unsecured receivables is significantly less than that for secured, and therefore a different discount rate of 4.50% was used for 2024 (2023: 4.25%).

6.2.1 Movement in the provision for client contributions receivable

	2024 \$'000	2023 \$'000
Provision for secured client contributions		
Balance at 1 July	10,381	9,761
Movements in actuarial assessment of secured client contributions receivable	383	620
Balance at 30 June	10,764	10,381
Provision for unsecured client contributions		
Balance at 1 July	2,658	3,546
Increase/(decrease) in provision for re-assessments and bad debt write-downs	311	252
Movements in actuarial assessment of unsecured client contributions receivable	(84)	(1,140)
Balance at 30 June	2,885	2,658
Total provision for client contributions	13,649	13,039

A provision is made against secured client contributions, determined by the actuarial assessment of the recoverable amount. Secured debtors are long term, therefore the balance is measured at the net present value. The recoverable amount estimates the extent of future debts receivable after adjustments and the discount to net present value.

A provision for impairment has been made for unsecured client contributions receivable. The assessment estimates future cash flows receivable after adjustments and bad debts determined by reference to past default experience, and discounts the estimate to the net present value.

6.3 Payables

	2024 \$'000	2023 \$'000
Contractual		
Case-related professional payable	18,387	15,101
Supplies and services payable	10,823	16,239
Funds on deposit for IBAC matters	1,200	1,235
Statutory		
GST payable	47	(156)
Total payables	30,457	32,419
<i>Represented by:</i>		
Current payables	30,457	32,419
Non-current payables	-	-
	30,457	32,419



Payables are recognised when Victoria Legal Aid becomes obliged to make future payments resulting from the purchase of goods and services.

Payables consist of:

- **contractual payables**, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to Victoria Legal Aid prior to the end of the financial year that are unpaid; and
- **statutory payables**, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Case-related professional payables

This represents amounts owing to Victoria Legal Aid's panel members for legal work undertaken on behalf of Victoria Legal Aid. The amount owing to legal creditors for work performed comprises two components:

- (i) amounts certified but not paid; and
- (ii) amounts incurred but not yet invoiced at balance date.

This amount does not reflect the total expected expenditure related to all approved grants of legal assistance. The remaining grant commitment is reflected in note 7.3 which will be incurred in future years. Victoria Legal Aid needs to retain sufficient level of cash to ensure it can meet these commitments when they fall due.

Measurement of outstanding payments for case-related professional creditors is based on an assessment of outstanding claims. The assessment makes reference to historical debt recognition, repayments and balance movements to model the updated estimate.

An assessment was undertaken by Victoria Legal Aid to identify amounts owing to legal creditors for work performed prior to 30 June 2024 but not yet invoiced. The assessment is based on an analysis of all historical files. These were examined to determine an average cost per file, the average period for finalisation and typical payment profile. We have estimated the value of work in progress by comparing the payments made on each file at balance date with the expected average payment for the file, and made an adjustment to our legal creditors balance for the difference.

No interest charge is applicable.

Supplies and services payable

Accounts payable represent liabilities for goods and services provided to Victoria Legal Aid prior to the end of the financial year that are unpaid. Payables for supplies and services have an average credit period of 30 days.

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

Funds on deposit for IBAC matters

Victoria Legal Aid receives funding from the Department of Justice and Community Safety to provide legal assistance for witnesses examined by the Independent Broad-based Anti-corruption Commission (IBAC). The money is held on deposit and drawn down when expenditure is incurred.

The maturity profile of financial liabilities held by Victoria Legal Aid is detailed below.

	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1-3 months	3 months-1 year	1-5 years
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2024						
Case-related professional creditors	18,387	18,387	10,543	7,844	-	-
Supplies and services payable ⁽ⁱ⁾	10,823	10,823	10,791	32	-	-
	29,210	29,210	21,334	7,876	-	-
2023						
Case-related professional creditors	15,101	15,101	9,043	6,058	-	-
Supplies and services payable ⁽ⁱ⁾	16,239	16,239	16,226	13	-	-
	31,340	31,340	25,269	6,071	-	-

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing to Victorian government and GST recoverable/payable).

6.4 Other assets

	2024	2023
	\$'000	\$'000
Current other assets		
Prepayments	1,642	1,671
Total current other assets	1,642	1,671
Total other assets	1,642	1,671

Prepayments represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.



6.5 Other provisions

	2024 \$'000	2023 \$'000
Current provisions		
Decommissioning	213	190
Total current provisions	213	190
Non-current provisions		
Decommissioning	1,667	1,888
Total non-current provisions	1,667	1,888
Total provisions	1,880	2,078

Other provisions are recognised when Victoria Legal Aid has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using a discount rate that reflects the time, value of money and risks specific to the provision.

When some or all of the economic benefits required to settle a provision are expected to be received from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received and the amount of the receivable can be measured reliably.

The decommissioning (make-good) provision is recognised in accordance with the lease agreement to restore the premises to its original condition at the end of the lease term.

7 How we financed our operations

Introduction

This section provides information on the sources of finance utilised by Victoria Legal Aid during its operations and information on current commitments for expenditure and other information related to financial activities of Victoria Legal Aid.

This section includes disclosures of balances that are financial instruments (such as cash balances). Note 8.1 and 8.3 provides additional, specific financial instrument disclosures.

Structure

- 7.1 Leases
- 7.2 Cash flow information and balances
- 7.3 Commitments

7.1 Leases

	2024 \$'000	2023 \$'000
Current leases		
Lease liabilities ⁽ⁱ⁾	8,253	7,680
Total current leases	8,253	7,680
Non-current leases		
Lease liabilities ⁽ⁱ⁾	32,291	33,167
Total non-current leases	32,291	33,167
Total leases	40,544	40,847

(i) Secured by the assets leased. Leases liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

Maturity analysis of leases

	Carrying amount \$'000	Nominal amount \$'000	Maturity dates				
			Less than 1 month \$'000	1-3 months \$'000	3 months-1 year \$'000	1-5 years \$'000	> 5 years \$'000
2024							
Lease liabilities	40,544	45,505	-	2,274	6,879	32,746	3,606
Total	40,544	45,505	-	2,274	6,879	32,746	3,606
2023							
Lease liabilities	40,847	46,180	-	2,003	6,041	30,818	7,318
Total	40,847	46,180	-	2,003	6,041	30,818	7,318

Interest expense

	2024 \$'000	2023 \$'000
Interest on lease liability	1,805	1,820
Total interest expense	1,805	1,820

Victoria Legal Aid leases various properties, equipment and motor vehicles. The lease contracts are typically made for fixed periods of 1-13 years with an option to renew the lease after that date. Information about leases for which Victoria Legal Aid is a lessee is presented below.



7.1.1 Right-of-use assets

Right-of-use assets are presented in note 5.1(a).

7.1.2 Amounts recognised in the Comprehensive Operating Statement

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

	2024 \$'000	2023 \$'000
Interest expense on lease liabilities	1,805	1,820
Total amount recognised in the Comprehensive Operating Statement	1,805	1,820

7.1.3 Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Statement of Cashflows relating to leases:

	2024 \$'000	2023 \$'000
Interest expense on lease liabilities	1,805	1,820
Repayment of principal portion of lease liabilities	6,929	5,867
Total cash outflow for leases	8,734	7,687

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

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

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

Lease liability – initial measurement

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

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

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

Lease liability – subsequent measurement

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

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

Short-term leases and leases of low value assets

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

Victoria Legal Aid presents right-of-use assets as ‘property plant equipment’ unless they meet the definition of investment property, in which case they are disclosed as ‘investment property’ in the balance sheet. Lease liabilities are presented as lease in the balance sheet.

	Minimum future lease payments ⁽ⁱ⁾		Present value of minimum future lease payments	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Other finance lease liabilities payable⁽ⁱⁱ⁾				
Not longer than 1 year	9,153	8,044	7,528	6,427
Longer than 1 year but not longer than 5 years	32,746	30,818	29,694	27,292
Longer than 5 years	3,606	7,318	3,321	7,128
Minimum future lease payments⁽ⁱ⁾	45,505	46,180	40,544	40,847
Less future finance charges	4,961	5,333	-	-
Present value of minimum lease payments	40,544	40,847	40,544	40,847
Represented by:				
Current lease liabilities (note 7.1)			(8,253)	(7,680)
Non-current lease liabilities (note 7.1)			(32,291)	(33,167)
Total			(40,544)	(40,847)

(i) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

(ii) Other finance lease liabilities include obligations that are recognised on the balance sheet; the future payments related to operating and lease commitments are disclosed in note 7.3

7.2 Cash flow information and balances

7.2.1 Cash and cash deposits

Cash and deposits, including cash equivalents, comprise cash on hand and cash in banks that are readily convertible to cash and are subject to an insignificant risk of changes in value.

The cash reserves are not all discretionary and need to be carefully managed to ensure we meet our existing commitments. This includes grants of legal assistance of up to \$74.4 million which have already been approved and committed to but where the work has not been completed, reflected in note 7.3. In addition, this balance is also required to meet externally funded initiative commitments in future years and for the replacement of assets to ensure we can continue to meet service demands and protect the safety and wellbeing of staff.



For cash flow statement presentation purposes, cash and cash equivalents includes cash at bank and cash deposit on the balance sheet, as indicated in the reconciliation below and excludes funds on deposit for IBAC matters.

	2024	2023
	\$'000	\$'000
Cash at bank	110,814	95,714
Funds on deposit for IBAC matters	1,200	1,235
Administered funds	(319)	(179)
Cash at bank and cash deposit	111,695	96,770

Funds on deposit for IBAC matters

These funds are for the purpose of administering specific matters and are held from the Department of Justice and Community Safety.

Administered funds

Victoria Legal Aid maintains a trust account. The funds held in trust account are considered Administered Funds as Victoria Legal Aid has no control over it more information is provided in note 4.

The above figures are reconciled to cash at the end of the financial year as shown in the cash flow statement as follows:

	2024	2023
	\$'000	\$'000
Cash at bank and cash deposit	111,695	96,770
Less funds on deposit for IBAC matters	(1,200)	(1,235)
Administered funds	319	179
Balance as per statement of cash flows	110,814	95,714

7.2.2 Reconciliation of net results from continuing operations to net cash inflow from operating activities

	2024	2023
	\$'000	\$'000
Net result from continuing operations	13,486	(5,267)
Non-cash movements		
Depreciation and amortisation	9,825	8,658
Net (gain) loss on disposal of non-current assets	178	(47)
Bad debts from transactions	204	357
Right of use assets and lease liability realignment	-	(1,508)
Other adjustments	-	(28)
Movements in assets and liabilities		
(Increase) decrease in accrued income	(45)	823
Decrease (increase) in receivables	4,853	(4,195)
Decrease (increase) in other assets	29	172
Increase (decrease) in trade creditors	(5,248)	10,338
Increase (decrease) in case-related professional creditors	3,286	1,599
Increase (decrease) in employee related provisions	2,652	1,743
Increase (decrease) in other provisions	(198)	26
Net cash inflow/(outflow) from operating activities	29,021	12,671

7.3 Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources and are disclosed at their nominal value and inclusive of GST payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the Balance Sheet.

Total commitments payable

Nominal amounts	Less than 1 year	1–5 years	>5 years	Total
2024	\$'000	\$'000	\$'000	
Capital expenditure commitments payable	1,399	-	-	1,399
Intangible assets commitments payable	260	647	-	907
Other commitments payable	3,211	2,960	-	6,171
Approved grants of legal assistance ⁽ⁱ⁾	53,371	20,070	-	73,441
Total commitments (inclusive of GST)	58,241	23,677	-	81,918
Less GST recoverable	5,295	2,152	-	7,447
Total commitments (exclusive of GST)	52,946	21,525	-	74,471
2023	Less than 1 year	1–5 years	>5 years	Total
	\$'000	\$'000	\$'000	
Capital expenditure commitments payable	375	2,305	561	3,241
Intangible assets commitments payable	408	390	-	798
Other commitments payable	3,918	4,773	40	8,731
Approved grants of legal assistance ⁽ⁱ⁾	54,457	17,416	-	71,873
Total commitments (inclusive of GST)	59,158	24,884	601	84,643
Less GST recoverable	5,378	2,262	55	7,695
Total commitments (exclusive of GST)	53,780	22,622	546	76,948

(i) The approved grant of legal assistance reflects the estimated cost to provide the remaining legal services for grants committed in current and previous financial years. The final cost may be more or less than the amount disclosed due to the nature and progress of the matter.

8 Risks, contingencies and valuation judgements

Introduction

Victoria Legal Aid is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for Victoria Legal Aid related mainly to fair value determination.

Structure

- 8.1 Financial instruments specific disclosures
- 8.2 Contingent assets and contingent liabilities
- 8.3 Fair value determination

8.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Categories of financial assets

Financial assets at amortised cost

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

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

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

Victoria Legal Aid recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Financial assets at fair value through net result

Equity instruments that are held for trading as well as derivative instruments are classified as fair value through net result. Other financial assets are required to be measured at fair value through net result unless they are measured at amortised cost or fair value through other comprehensive income as explained above. However, as an exception to those rules above, Victoria Legal Aid may, at initial recognition, irrevocably designate financial assets as measured at fair value through net result if doing so eliminates or significantly reduces a measurement or recognition inconsistency ('accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Funds deposit for IBAC matters are not recognised in the comprehensive operating statement, but are offset by related expenditures when incurred.

Categories of financial liabilities

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

- payables (excluding statutory payables); and
- lease liabilities.



Financial liabilities at fair value through net result are categorised as such at trade date, or if they are classified as held for trading or designated as such upon initial recognition. Financial instruments at fair value through net result are initially measured at fair value; attributable transaction costs are expensed as incurred. Subsequently, any changes in fair value are recognised in the net result as other economic flows, unless the changes in fair value relate to changes in the Victoria Legal Aid's own credit risk. In this case, the portion of the change attributable to changes in Victoria Legal Aid's own credit risk is recognised in other comprehensive income with no subsequent recycling to net result when the financial liability is derecognised.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- Victoria Legal Aid retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- Victoria Legal Aid has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where Victoria Legal Aid has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Victoria Legal Aid's continuing involvement in the asset.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flows' in the comprehensive operating statement.

Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and if Victoria Legal Aid's business model for managing its financial assets has changed such that its previous model would no longer apply.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

8.1.1 Financial instruments – categorisation

	Cash and deposits \$'000	Financial assets at amortised cost \$'000	Financial liabilities at amortised cost \$'000	Total \$'000
2024				
Contractual financial assets				
Cash at bank	110,814	-	-	110,814
Funds on deposit for IBAC matters	1,200	-	-	1,200
Administered funds	(319)	-	-	(319)
Receivables				
Client contribution receivable	-	13,597	-	13,597
Other receivables ⁽ⁱ⁾	-	236	-	236
Total contractual financial assets	111,695	13,833	-	125,528
Contractual financial liabilities				
Case-related professional creditors	-	-	18,387	18,387
Funds on deposit for IBAC matters	-	-	1,200	1,200
Other payables ⁽ⁱ⁾	-	-	10,823	10,823
Lease liabilities	-	-	40,544	40,544
Total contractual financial liabilities	-	-	70,954	70,954
2023				
Contractual financial assets				
Cash at bank	95,714	-	-	95,714
Funds on deposit for IBAC matters	1,235	-	-	1,235
Administered funds	(179)	-	-	(179)
Receivables				
Client contribution receivable	-	13,790	-	13,790
Other receivables ⁽ⁱ⁾	-	4,350	-	4,350
Total contractual financial assets	96,770	18,140	-	114,910
Contractual financial liabilities				
Case-related professional creditors	-	-	15,101	15,101
Funds on deposit for IBAC matters	-	-	1,235	1,235
Other payables ⁽ⁱ⁾	-	-	16,239	16,239
Lease liabilities	-	-	40,847	40,847
Total contractual financial liabilities	-	-	73,422	73,422

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. GST recoverable/payable).



8.1.2 Financial instruments – net holding gain/(loss) on financial instruments by category

	Net holding gain/(loss) \$'000	Total \$'000
2024		
Contractual financial assets		
Financial assets at amortised cost – other than on derecognition	(4,307)	(4,307)
Total contractual financial assets	(4,307)	(4,307)
Contractual financial liabilities		
Financial liabilities at amortised cost – other than on derecognition	(2,130)	(2,130)
Total contractual financial liabilities	(2,130)	(2,130)
2023		
Contractual financial assets		
Financial assets at amortised cost – other than on derecognition	3,556	3,556
Total contractual financial assets	3,556	3,556
Contractual financial liabilities		
Financial liabilities at amortised cost – other than on derecognition	11,134	11,134
Total contractual financial liabilities	11,134	11,134

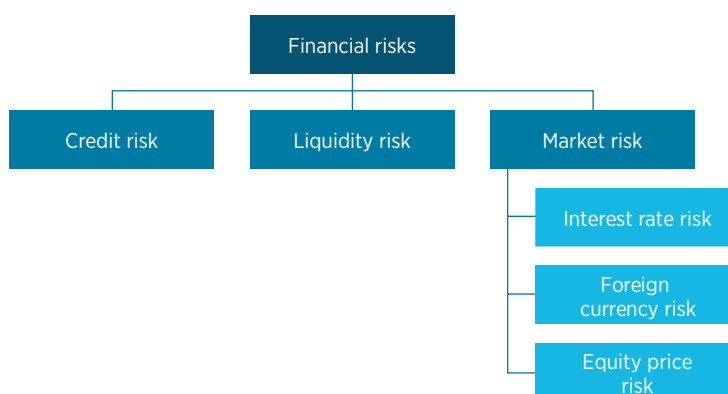
Note: Amounts disclosed in this table exclude holding gains and losses related to statutory financial assets and liabilities.


The net holding gains or losses disclosed above are determined as follows:

- for cash and cash equivalents, financial assets at amortised cost and debt instruments that are classified as financial assets at fair value through other comprehensive income gains or losses arising from revaluation of the financial assets, and minus any impairment recognised in the net result;
- for financial liabilities measured at amortised cost, the net gain or loss arising from the revaluation of financial liabilities measured at amortised cost; and
- for financial asset and liabilities that are mandatorily measured at or designated at fair value through net result, the net gain or loss is calculated by taking the movement in the fair value of the financial asset or liability.

8.1.3 Financial risk management objectives and policies

As a whole, Victoria Legal Aid’s financial risk management program seeks to manage these risks and the associated volatility of its financial performance.





Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in note 8.3 to the financial statements.

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

Victoria Legal Aid's main financial risks include credit risk, liquidity risk, and interest rate risk. Victoria Legal Aid manages these financial risks in accordance with its Cash and Investments policy.

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

Victoria Legal Aid's activities do not expose it to any significant financial risks other than interest rates held on deposit. All cash deposits are made to a approved bank within the Central Banking System (CBS). Victoria Legal Aid does not enter into derivative financial instruments to manage its exposure to interest rate risk.

With respect to each class of financial asset and financial liability, details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses, are recognised.

Financial instruments – credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. Victoria Legal Aid's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Victoria Legal Aid. Credit risk is measured at fair value and is monitored on a regular basis.

Victoria Legal Aid has a significant credit risk exposure associated with its client contributions receivable balance. These receivables are established on the basis of representation provided to clients and their ability to pay for such services following an assessment of their disposable income and net assets held. Services are provided where individuals do not have sufficient funds to afford privately funded legal representation. In this respect, the likelihood and timing of recovery may vary significantly between individual debtors. The services of a qualified actuary are utilised to establish the recoverable amount of these receivables.

There has been no material change in Victoria Legal Aid's credit risk profile in 2023–24.

The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

The carrying amount of the financial assets recorded in the financial statements, net of any allowances for losses, represents Victoria Legal Aid's maximum exposure to credit risk without taking account of the value of any collateral obtained.



Credit quality of financial assets

2024	Financial institution (double-A credit rating)	Rating not applicable	Total
	\$'000	\$'000	\$'000
Financial assets			
Financial assets with loss allowance measured at 12-month expected credit loss			
Cash at bank and cash deposit	111,695	-	111,695
Financial assets with loss allowance measured at lifetime expected credit loss:			
Contractual receivables applying the simplified approach for impairment	-	13,833	13,833
Total financial assets	111,695	13,833	125,528

Credit quality of financial assets

2023	Financial institution (double-A credit rating)	Rating not applicable	Total
	\$'000	\$'000	\$'000
Financial assets			
Financial assets with loss allowance measured at 12-month expected credit loss:			
Cash at bank and cash deposit	96,770	-	96,770
Financial assets with loss allowance measured at lifetime expected credit loss:			
Contractual receivables applying the simplified approach for impairment	-	18,140	18,140
Total financial assets	96,770	18,140	114,910

Note: The total amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable).

Impairment of financial assets under AASB 9

Victoria Legal Aid records the allowance for expected credit loss for the relevant financial instruments. Financial assets subject to AASB 9 impairment assessment include Victoria Legal Aid's contractual receivables, and statutory receivables.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

Contractual receivables at amortised cost

Victoria Legal Aid applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Victoria Legal Aid has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on Victoria Legal Aid's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, Victoria Legal Aid determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as follows:

30 June 2024	Current	Less than 1 month	1-3 months	3 months-1 year	1-5 years	Total
Expected loss rate	0%	0%	0%	8.0%	55.0%	
Gross carrying amount of contractual receivables	-	-	-	3,138	24,344	27,482
Loss allowance	-	-	-	251	13,398	13,649
30 June 2023	Current	Less than 1 month	1-3 months	3 months-1 year	1-5 years	Total
Expected loss rate	0%	0%	0%	8.0%	52.9%	
Gross carrying amount of contractual receivables	-	-	-	7,691	23,488	31,179
Loss allowance	-	-	-	615	12,424	13,039

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from when there is objective evidence that an individual receivable is impaired. Bad debts are considered as written off by mutual consent with client.

Statutory receivables and debt investments at amortised cost

Victoria Legal Aid's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, the loss on allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance has been recognised.



Financial instruments – liquidity risk

Liquidity risk is the risk that Victoria Legal Aid will be unable to meet its payment obligations when they fall due. Victoria Legal Aid operates under a commitment to making supplier payments within 10 days of invoice and in the event of a dispute, making payments also within 10 days from the date of resolution.

Victoria Legal Aid is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. Victoria Legal Aid manages its liquidity risk by:

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- holding funds in at call accounts in line with the Centralised Banking System arrangements;
- detailed forecasting to assess future cash commitments; and
- a high credit rating for the State of Victoria (Moody's Investor Services and Standard & Poor's double-A).

Responsibility for liquidity risk management rests with the Board, who have built an appropriate liquidity risk management framework for the management of Victoria Legal Aid's short, medium and long-term funding and liquidity. This framework takes into consideration that Victoria Legal Aid is prohibited by the *Legal Aid Act 1978* from incurring borrowing costs and, consequently, borrowing funds. Victoria Legal Aid manages its liquidity risk by maintaining adequate cash reserves, seeking to align expenditure to funding levels, by continuously monitoring forecasts and actual cash flows while matching the maturity profiles of financial assets and liabilities and an expectation of continuation of funding by the State and Commonwealth Governments.

Financial instruments – market risk

Victoria Legal Aid's exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

Victoria Legal Aid's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period, with all variables other than the primary risk variable held constant. Sensitivity analysis shown are for illustrative purposes only.

A movement of 50 basis points up and down in market interest rates (AUD) is reasonably possible over the next 12 months. The table that follow show the impact on Victoria Legal Aid's net result and equity for each category of financial instrument held by it at the end of the reporting period, if the above movement was to occur.

Financial instruments – interest rate risk

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

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Victoria Legal Aid has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate through the use of the Centralised Banking System.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and Victoria Legal Aid's sensitivity to interest rate risk are set out in the table that follows.

Interest rate exposure of financial instruments

2024	Notes	Weighted average interest rate %	Carrying amount \$'000	Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000
Financial assets						
Cash at bank	7.2	4.42%	110,495	-	110,495	-
Funds on deposit for IBAC matters	7.2	4.09%	1,200	-	1,200	-
Receivables ⁽ⁱ⁾	6.2		13,833	-	-	13,833
Total financial assets			125,528	-	111,695	13,833
Financial liabilities						
Case-related professional creditors	6.3		18,387	-	-	18,387
Funds on deposit for IBAC matters	6.3		1,200	-	-	1,200
Leases	7.1	4.46%	40,544	-	-	40,544
Sundry payables ⁽ⁱ⁾	6.3		10,823	-	-	10,823
Total financial liabilities			70,954	-	-	70,954

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST recoverable/payable).

2023	Notes	Weighted average interest rate %	Carrying amount \$'000	Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000
Financial assets						
Cash at bank	7.2	3.13%	95,535	-	95,535	-
Funds on deposit for IBAC matters	7.2	2.93%	1,235	-	1,235	-
Accrued investment income			-	-	-	-
Receivables ⁽ⁱ⁾	6.2		18,140	-	-	18,140
Total financial assets			114,910	-	96,770	18,140
Financial liabilities						
Case-related professional creditors	6.3		15,101	-	-	15,101
Funds on deposit for IBAC matters	6.3		1,235	-	-	1,235
Leases	7.1	4.00%	40,847	-	-	40,847
Sundry payables ⁽ⁱ⁾	6.3		16,239	-	-	16,239
Total financial liabilities			73,422	-	-	73,422

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST recoverable/payable).

Interest rate risk sensitivity

	2024			2023		
	Carrying amount	-50 basis points Net result	+50 basis points Net result	Carrying amount	-50 basis points Net result	+50 basis points Net result
Contractual financial assets						
Cash at bank	110,495	(552)	552	95,535	(478)	478
Fund on Deposit for IBAC matters	1,200	(6)	6	1,235	(6)	6

Interest rate analysis is based upon the investment term of financial assets not exceeding one year. Investments are all on fixed interest rates. Minimum and maximum exposures are calculated at shifts of 50 basis points (2023: 50 basis points). A net decrease in interest translates into a fall in revenue as investment income is reduced.

8.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
 - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

Non-quantifiable contingent liabilities

A number of potential obligations are non-quantifiable at this time arising from:

- indemnities provided in relation to transactions, including financial arrangements and consultancy services, as well as for directors and administrators;
- performance guarantees, warranties, letters of comfort and the like;
- deeds in respect of certain obligations; and
- unclaimed monies, which may be subject to future claims by the general public against the State.

Victoria Legal Aid does not have any contingent assets, contingent liabilities or claims of a material nature at 30 June 2024 which have not already been disclosed in these financial statements (2023: Nil).

8.3 Fair value determination

Significant judgement – Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of Victoria Legal Aid.

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

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through operating result.
- property, plant and equipment
- intangible assets

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

Victoria Legal Aid determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

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

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Victoria Legal Aid has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

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

How this section is structured

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

- carrying amount and the fair value (which would be the same for those assets measured at fair value); and
- which level of the fair value hierarchy was used to determine the fair value.

This section is divided between disclosures in connection with fair value determination for financial assets and liabilities (refer to note 8.3.1) and non-financial physical assets (refer to note 8.3.2).

8.3.1 Fair value determination of financial assets and liabilities

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

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The net fair value of other monetary financial assets and financial liabilities is based upon market prices where a market exists or by discounting the expected future cash flows by the current interest rates for assets and liabilities with similar risk profiles.



Victoria Legal Aid currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the current reporting period.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits	Payables: <ul style="list-style-type: none"> • For supplies and services • Case related professional payables • Leases • Other payables
Receivables: <ul style="list-style-type: none"> • Client contribution receivables • Other receivables 	

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

Fair value of financial instruments measured at amortised cost

	2024				2023			
	Carrying amount \$'000	Fair value at end of period using:			Carrying amount \$'000	Fair value at end of period using:		
		Level 1 \$'000	Level 2 \$'000	Level 3 \$'000		Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial assets								
Cash at bank	110,495	110,495	-	-	95,535	95,535	-	-
Funds on deposit for IBAC matters	1,200	1,200	-	-	1,235	1,235	-	-
Receivables ⁽ⁱ⁾	13,833	-	13,833	-	18,140	-	18,140	-
	125,528	111,695	13,833	-	114,910	96,770	18,140	-
Financial liabilities								
Case-related professional creditors	18,387	-	-	18,387	15,101	-	-	15,101
Funds on deposit for IBAC matters	1,200	1,200	-	-	1,235	1,235	-	-
Leases	40,544	-	-	40,544	40,847	-	-	40,847
Payables ⁽ⁱ⁾	10,823	-	-	10,823	16,239	-	-	16,239
	70,954	1,200	-	69,754	73,422	1,235	-	72,187

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing to/from Victorian government and GST recoverable/payable)

8.3.2 Fair value determination of non-financial physical assets

	Carrying amount \$'000	2024			Carrying amount \$'000	2023		
		Fair value at end of period using:				Fair value at end of period using:		
		Level 1 ⁽ⁱ⁾ \$'000	Level 2 ⁽ⁱ⁾ \$'000	Level 3 ⁽ⁱ⁾ \$'000		Level 1 ⁽ⁱ⁾ \$'000	Level 2 ⁽ⁱ⁾ \$'000	Level 3 ⁽ⁱ⁾ \$'000
Information technology equipment	2,055	-	-	2,055	2,029	-	-	2,029
Building leases and leasehold improvement	36,973	-	-	36,973	36,216	-	-	36,216
Furniture, fixtures and fittings	156	-	-	156	162	-	-	162
Motor vehicle – leased ⁽ⁱⁱ⁾	539	-	-	539	103	-	-	103
Office machines and equipment	22	-	-	22	11	-	-	11
Cultural assets	180	-	180	-	180	-	180	-
	39,925	-	180	39,745	38,701	-	180	38,521

(i) Classified in accordance with the fair value hierarchy.

(ii) Vehicles are categorised to Level 3 assets if as the current replacement cost is used in estimating the fair value. Victoria Legal Aid does not own vehicles.

There were no transfers between levels during the period for non-financial physical assets.

The artwork classified under the cultural assets do not contain significant, unobservable adjustments, these are classified as Level 2 under the market approach.

Information technology equipment is equipment excluding intangibles and is held at fair value. When equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

Furniture, fixtures and fittings is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

Building leases and leasehold improvement are held at fair value and reported in line with AASB 16 Leases.

Motor vehicles leases are held at fair value and reported in line with AASB 16 Leases.

Office machines and equipment are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

Cultural assets refer to artwork that is valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value. A valuation of the cultural assets was conducted during the 2021 financial year by the Valuer-General Victoria, which resulted in an increase in value of \$0.03 million.

There were no changes in valuation techniques throughout the period to 30 June 2024.

For all assets measured at fair value, the current use is considered the highest and best use.

Description of significant unobservable inputs to Level 3 valuations

Asset	Valuation techniques	Significant unobservable inputs
Information technology and equipment	Current replacement cost	Useful life of equipment
Furniture, fixtures and fittings	Current replacement cost	Useful life of equipment
Buildings leases and leasehold improvements	Current replacement cost	Lease term
Motor vehicles – leased	Current replacement cost	Lease term
Office machines and equipment	Current replacement cost	Useful life of equipment

Significant unobservable inputs have remained unchanged during the year.



9 Other disclosures

Introduction

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

Structure

- 9.1 Ex-gratia expenses
- 9.2 Other economic flows included in net result
- 9.3 Responsible persons
- 9.4 Remuneration of executives
- 9.5 Related parties
- 9.6 Remuneration of auditors
- 9.7 Subsequent events
- 9.8 Other accounting policies
- 9.9 Australian Accounting Standards issued that are not yet effective
- 9.10 Glossary of technical terms
- 9.11 Style conventions

9.1 Ex-gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

Victoria Legal Aid made total ex-gratia payments of \$0.17 million during the period upon termination of employment (2023: \$0.13 million).

9.2 Other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	2024 \$'000	2023 \$'000
Other economic flows		
Net gains/(losses) on non-financial assets		
Net gains/(losses) on disposal property, plant and equipment	178	(47)
Net actuarial gains/(losses) on receivable amounts		
Net actuarial gains/(losses) of secured client contributions receivables – net present value ⁽ⁱ⁾	(383)	(620)
Net actuarial gains/(losses) on impairment of unsecured client contribution receivables ⁽ⁱ⁾	(227)	888
Total net actuarial gains/(losses) on recoverable amounts	(610)	268
Net gains/(losses) arising from other economic flows		
Net gains/(losses) arising from revaluation of long service leave liability due to changes in discount bond rates and staff retention	(135)	(299)
Net gain/(losses) on ROUA and lease liability re-alignment	-	1,652
Total other economic flows	(568)	1,575

(i) Including increase/(decrease) in provision for doubtful debts and bad debts from other economic flows – refer to note 6.2.

Net gains/(losses) on non-financial assets and liabilities includes realised and unrealised gains and losses from revaluations, impairments, disposals of all non-financial assets and intangible assets.

Any gain or loss on the sale of non-financial assets is recognised at the date that control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

Intangible assets are tested annually for impairment and whenever there is an indication that the asset may be impaired. All other assets are assessed annually for indications of impairment, excluding financial assets (refer to note 5.1).

Net gains/(losses) on financial instruments and statutory receivables/payables includes realised and unrealised gains and losses from revaluations by actuarial assessment of legal payables and receivables.

Net gains/(losses) arising from other economic flows include the gains or losses from reclassification of amounts from reserves and/or accumulated surplus to net result, and from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.



9.3 Responsible persons

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

Names

The persons who held the above positions in Victoria Legal Aid are as follows:

Responsible ministers

Victorian Attorney-General	The Hon. Jaclyn Symes, MP	1 July 2023 to 30 June 2024
Acting Victorian Attorney-General	The Hon. Anthony Richard Carbines, MP	1 July 2023 to 21 July 2023
	The Hon. Anthony Richard Carbines, MP	22 March 2024 to 31 March 2024
	The Hon. Enver Erdogan, MP	1 April 2024 to 13 April 2024

Responsible Body and Board

Chairperson	Mr Bill Jaboor	1 July 2023 to 30 June 2024
Director	Ms Robbie Campo	1 July 2023 to 30 June 2024
Director	Mr George Habib	1 July 2023 to 30 June 2024
Director ⁽ⁱ⁾	Mr Andrew Jackomos	1 July 2023 to 30 June 2024
Director	Ms Tal Karp	1 July 2023 to 30 June 2024
Director	Ms Clare Morton	1 July 2023 to 30 June 2024
Director	Mr Andrew Saunders	1 July 2023 to 30 June 2024

(i) The Board excused Andrew Jackomos from Board meetings in March, May and June 2024 due to his competing Board responsibilities on the establishment of the Treaty Authority.

Accountable Officer

Chief Executive Officer (current)	Ms Louise Glanville	1 July 2023 to 30 June 2024
Acting Chief Executive Officer	Mr Peter Noble	1 July 2023 to 3 July 2023
	Ms Joanna Fletcher	8 December 2023 to 18 December 2023
	Ms Joanna Fletcher	14 March 2024 to 10 April 2024

Remuneration

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

Remuneration received or receivable by the Accountable Officer in connection with the management of Victoria Legal Aid during the reporting period was in the range: \$480,000–\$490,000 (\$450,000–\$460,000 in 2022–23).

9.4 Remuneration of executives

The number of Senior Executive Service officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table on the following page. Total annualised employee equivalents provides a measure of full time equivalent Senior Executive Service officers over the reporting period.

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

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

Post-employment benefits: superannuation entitlements.

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

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

	Total remuneration	
	2024 \$'000	2023 \$'000
Short-term employee benefits	3,223	2,632
Post-employment benefits	355	282
Other long-term benefits	85	68
Total remuneration	3,663	2,982
Total number of executives⁽ⁱ⁾	17	14
Total annualised employee equivalents⁽ⁱⁱ⁾	14.6	11.5

(i) The total number of Senior Executive Service officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (refer to note 9.5).

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

9.5 Related parties

Victoria Legal Aid is a statutory authority and a controlled entity of the State of Victoria.

Related parties of Victoria Legal Aid include

- all key management personnel and their close family members and personal business interests;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financials.

Key management personnel

Key management personnel of Victoria Legal Aid includes Minister, Board members and the Executive Management Group of Victoria Legal Aid.

Key management personnel	Position title
Mr Bill Jaboor	Chairperson
Ms Robbie Campo	Director
Mr George Habib	Director
Mr Andrew Jackomos	Director
Ms Tal Karp	Director
Ms Clare Morton	Director
Mr Andrew Saunders	Director
Ms Louise Glanville	Chief Executive Officer and Accountable Officer
Mr Cameron Hume	Chief Operating Officer
Mr Dan Nicholson	Executive Director – Criminal Law
Mr Peter Noble	Executive Director – Regions and Service Delivery
Ms Rowan McRae	Executive Director – Legal Practice, Civil Justice, Access and Equity
Ms Joanna Fletcher	Executive Director – Family, Youth and Children's Law
Mr Ashley Morris	Director – First Nations Services

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

	2024 \$'000	2023 \$'000
Short-term employee benefits	1,951	1,811
Post-employment benefits	190	177
Other long-term benefits	48	42
Total⁽ⁱ⁾	2,189	2,030

(i) Note that KMPs are also reported in the disclosure of remuneration of Senior Executive Service officers (Refer to note 9.4) and responsible persons (Refer to note 9.3).

Victoria Legal Aid received funding from and made payments to the Consolidated Fund during the year. Victoria Legal Aid had the following government-related entity transactions:

	2024	2023
	\$'000	\$'000
Receipts		
Commonwealth grants		
National Legal Assistance Partnership Agreement	56,475	55,302
Attorney General Department	-	1,867
Project grants	21,876	14,805
Total Commonwealth grants	78,351	71,974
State grants		
Base funding	134,290	130,719
Department of Justice and Community Safety – community legal centres	27,172	26,711
Victorian Legal Services Board and Commissioner	40,000	23,575
Total State grants	201,462	181,005
Specific project grants		
Department of Justice and Community Safety	12,470	12,149
Department of Justice and Community Safety – community legal centres	9,997	9,657
Department of Jobs, Precincts and Regions – community legal centres	515	527
Department of Jobs, Precincts and Regions	15	48
Department of Health and Human Services	13,034	405
Department of Health and Human Services – community legal centres	2,320	-
Department of Premier and Cabinet	179	237
Victorian Legal Services Board and Commissioner	10,800	698
Total specific project grants	49,330	23,721
Total State grants and specific project grants	250,791	204,726
Total receipts from government-related entities	329,142	276,700
Payments		
Community legal centres ⁽ⁱ⁾	39,714	36,477

(i) Excludes Commonwealth grants recorded as administered (non-controlled items). See note 4.

Transactions and balances with key management personnel and other related parties

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

Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests.

9.6 Remuneration of auditors

	2024 \$'000	2023 \$'000
Victorian Auditor General's Office		
Audit of financial reports	64	62
	64	62

9.7 Subsequent events

There are no other matters or circumstances that have arisen since 30 June 2024 that have significantly affected or may significantly affect the operations, or results, or state of affairs of Victoria Legal Aid.

9.8 Other accounting policies

Contribution by owners

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

9.9 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2023–24 reporting period. These accounting standards have not been applied to the Model Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:


- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted. Victoria Legal Aid will not early adopt the standard.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the Victoria Legal Aid's reporting.

AASB 17 Insurance Contracts, AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments and AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector

AASB 17 replaces AASB 4 Insurance Contracts, AASB 1023 General Insurance Contracts and AASB 1038 Life Insurance Contracts for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.



AASB 2022-9 amends AASB 17 to make public sector-related modifications (for example, it specifies the pre-requisites, indicators and other considerations in identifying arrangements that fall within the scope of AASB 17 in a public sector context). This Standard applies for annual reporting periods beginning on or after 1 July 2026.

AASB 2022-8 makes consequential amendments to other Australian Accounting Standards so that public sector entities are permitted to continue to apply AASB 4 and AASB 1023 to annual periods before 1 July 2026. This Standard applies for annual reporting periods beginning on or after 1 January 2023 (in order to defer the application of AASB 17).

9.10 Glossary of technical terms

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

Administered item generally refers to an organisation lacking the capacity to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Amortisation is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

Borrowings refers to interest bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, lease liabilities, service concession arrangements and other interest bearing arrangements. Borrowings also include non-interest bearing advances from government that are acquired for policy purposes.

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources. Commitments also include the estimated cost to provide the remaining legal services for grants committed in current and previous financial years. The final cost may be more or less than the amount disclosed due to the nature and progress of the matter.

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

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

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

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Ex-gratia expenses mean the voluntary payment of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.

Financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

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



Financial liability is any liability that is a contractual obligations to:

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

Financial statements comprise of:

- a balance sheet as at the end of the period;
- a comprehensive operating statement for the period;
- a statement of changes in equity for the period;
- a cash flow statement for the period;
- notes, comprising a summary of significant accounting policies and other explanatory information;
- comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements; and
- a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Grants for on-passing are grants paid to one institutional sector (e.g. a State general government entity) to be passed on to another institutional sector (e.g. local government or a private non-profit institution).

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, service concession financial liabilities and amortisation of discounts or premiums in relation to borrowings.

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

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

Net result from transactions is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

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

Net worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

Non-financial assets are all assets that are not financial assets. It includes plant and equipment, information technology, cultural assets and intangibles.

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

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



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

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

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

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

9.11 Style conventions

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

The notation used in the tables is as follows:

- zero, or rounded to zero
- (xxx.x) negative numbers
- 20xx year period
- 20xx xx year period

The financial statements and notes are presented based on the illustration for a government department in the 2023–24 Model Report for Victorian Government Departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of Victoria legal Aid’s annual reports.



Appendix

Disclosure index

Our annual report is prepared in accordance with all relevant Victorian legislation. This index enables identification of our compliance with statutory disclosure requirements, including Financial Reporting Directions (FRDs) and Standing Directions (SDs).

Ministerial directions

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¹ FRDs for which we do not have disclosure requirements are not included in this table.

Contact details

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