

ANNUAL REPORTS 2023/2024



Introduction

The Legal Services Council is an intergovernmental statutory corporation created by the Legal Profession Uniform Law, applied in New South Wales by the Legal Profession Uniform Law Application Act 2014 (NSW), in Victoria by the Legal Profession Uniform Law Application Act 2014 (Vic) and in Western Australia by the Legal Profession Uniform Law Application Act 2022 (WA).

The Legal Profession Uniform Law commenced on 1 July 2015 in New South Wales and Victoria and on 1 July 2022 in Western Australia.

This publication contains the annual reports of both the Legal Services Council and the Commissioner for Uniform Legal Services Regulation for 2023–2024. The reports are prepared and submitted in accordance with clause 26 of Schedule 1 and clause 10 of Schedule 2 to the Legal Profession Uniform Law as in force in each participating jurisdiction.

All references to legislation in this report are to the Legal Profession Uniform Law, also referred to as the Uniform Law, unless otherwise indicated.

Copies of these annual reports are publicly available at www.legalservicescouncil.org.au or by contacting the Legal Services Council by telephone on (02) 9692 1300, in writing to PO Box H326, Australia Square, Sydney NSW 1215 or by email to lsc@legalservicescouncil.org.au.



Contents

Annual Report of the Legal Services Council	
Chair's letter	4
Chair's report	5
CEO/Commissioner's report	5
Legal Services Council	6
Admissions Committee	8
Our organisation	9
Our framework	9
The Uniform Law scheme	13
Highlights of 2023-2024	14
The Uniform Law framework	19
Strategic Plan 2023–2024	20
Report of the Commissioner for Uniform Legal Services Regulation	23
Commissioner's letter to Council	25
Commissioner's report	26
Legal profession snapshot	28
National data analysis	29
Uniform Law data analysis	32
Financial Statements	49



14 October 2024

The Hon Michael Daley MP Attorney General of New South Wales GPO Box 5341 SYDNEY NSW 2001

The Hon Jaclyn Symes MP Attorney-General of Victoria Level 26, 121 Exhibition St MELBOURNE VIC 3000

The Hon John Quigley MLA Attorney General of Western Australia Level 11, Dumas House 2 Havelock Street WEST PERTH WA 6005

Dear Attorneys General

Annual report of the Legal Services Council for 2023–2024 Annual report of the Commissioner for Uniform Legal Services Regulation for 2023–2024

I am pleased to submit the annual report of the Legal Services Council for 2023–2024 in accordance with clause 26 of Schedule 1 to the Legal Profession Uniform Law.

I am also pleased to provide the annual report of the Commissioner for Uniform Legal Services Regulation for 2023–2024 prepared in accordance with clause 10 of Schedule 2 to the Legal Profession Uniform Law.

The financial statements of the Council include the financial statements of the Commissioner, consolidated as one entity. The statements have been prepared in accordance with Australian Accounting Standards and have been audited. A report provided by the Auditor is included.

Yours sincerely

Sitesh Bhojani Chair, Legal Services Council

Level 3, 19 O'Connell Street, Sydney NSW 2000 PO Box H326, Australia Square NSW 1215

T +61 2 9692 1300 E lsc@legalservicescouncil.org.au www.legalservicescouncil.org.au

Chair's report

I am very honoured to have been appointed as Chair of the Legal Services Council for a threeyear term, starting on 18 March 2024. I look forward to contributing to the important public interest objectives of the Uniform Law scheme and consequential benefits that flow to communities and the legal profession in New South Wales, Victoria and Western Australia.

I would like to acknowledge the significant contribution of Alan Cameron AO, the outgoing Chair of the Council. Over his three-year term, Alan led the Council to achievements including the transition of Western Australia into the Uniform Law scheme and the completion of the Council's review of costs disclosure thresholds.

It has been a great pleasure to work with Heather Moore, our CEO/Commissioner, who has helped make this transition a smooth one. I have also been greatly assisted by my fellow Council members Liz Harris, Noel Hutley SC, Andrew Pascoe, Joshua Thomson SC and Juliana Warner, who have been reappointed for a second term, and Murray Baird who finished his term in April. I would like to acknowledge Murray's valuable contribution both as a member of the Council and its Audit and Risk Committee.

In June, I attended a joint meeting of the Admissions Committee and the Law Admissions Consultative Committee, where the Hon Arthur Emmett AO KC was farewelled. On behalf of the Council, I would like to thank the outgoing Chair for his leadership of the Committees and welcome the Hon Justice François Kunc as the new Chair. I would also like to acknowledge the valuable contribution made by Committee members throughout the year.

I would also like to express the Council's thanks to its Audit and Risk Committee, chaired by Geoff Applebee, as well as the Council's dedicated and productive Secretariat team.

Over the course of the year, the Council has continued to engage closely with its stakeholders, and I extend my sincere thanks for all of their assistance.

Sitesh Bhojani Chair, Legal Services Council

CEO/Commissioner's report

During the year, we farewelled the Chair of the Legal Services Council, Alan Cameron AO, Council member Murray Baird and the Chair of the Admissions Committee and the Law Admissions Consultative Committee (LACC), the Hon Arthur Emmett AO KC. It has been an absolute pleasure working with Alan, Murray and Arthur, and I wish them all the very best for the future.

In March, I was delighted to welcome Sitesh Bhojani as the new Chair of the Council and look forward to working with him. Liz Harris, Noel Hutley SC, Andrew Pascoe, Joshua Thomson SC and Juliana Warner were also reappointed as members of the Council for a second term, and I look forward to continuing to work with them.

In June, the Admissions Committee appointed the Hon Justice François Kunc of the Supreme Court of New South Wales as its new Chair. The Council of Chief Justices has also appointed Justice Kunc as the Chair of the LACC, with both appointments starting on 1 July. I am looking forward to working with Justice Kunc as Chair of the Committees.

The Council and Admissions Committee's work on the admission of foreign lawyers has been a priority during this reporting period. In May, the Council made a guideline on conditional admission of foreign lawyers, as recommended by the Admissions Committee, and conditional admission is operational again under the Uniform Law scheme.

The completion of the review of costs disclosure thresholds was also a key achievement for the Council this year. Following consideration of the report in September, work has begun on the development of updated standard costs disclosure forms and information sheets.

I would like to thank the members of the Council, Admissions Committee, LACC and Audit and Risk Committee for all their contributions during the year, as well as our outstanding staff team for their excellent support of the Council and its Committees. I would also like to thank our stakeholders for their many contributions.

Heather Moore

Chief Executive Officer, Legal Services Council Commissioner for Uniform Legal Services Regulation

Legal Services Council

Legal Services Council members



Sitesh Bhojani, Chair (appointed 18 March 2024)

Sitesh Bhojani has practised as a barrister in New South Wales, Victoria and Western Australia and is highly experienced in competition and consumer law. He was a Commissioner of the Essential Services Commission in Victoria from 2019 to 2024, a Commissioner of the Australian Competition and Consumer Commission between 1995 and 2003 and a former member and deputy chair of the Competition and Consumer Committee of the Business Law Section of the Law Council of Australia. He also worked for more than six years with the Office of the Australian Government Solicitor in Perth.



Alan Cameron AO, Chair (appointed 26 October 2020 to 17 March 2024)

Alan Cameron has occupied a range of senior roles in both the private and public sectors, including Chairman of the Australian Securities and Investments Commission from 1993 to 2000, Commonwealth and Defence Force Ombudsman, Principal Solicitor of the New South Wales Aboriginal Legal Service in the mid-1970s, the first national managing partner of Blake Dawson Waldron (now known as Ashurst Australia) from 1989 to 1991 and as a company director. In 2015, Alan was appointed Chairperson of the New South Wales Law Reform Commission and he undertook this role on a part time basis until 2022.



Murray Baird (appointed 26 October 2020 to 25 April 2024)

Murray Baird was the inaugural Assistant Commissioner General Counsel at the Australian Charities and Not-for-profits Commission from its inception in 2012 until 2019. In this role, he was responsible for registration, compliance, legal and policy functions of the national charities regulator. Prior to that he was Senior Partner and Chair of Melbourne law firm Moores Legal. He now practises in the law, governance and regulation of not-for-profit organisations with Prolegis Lawyers with offices in Melbourne and Sydney. Murray is a member of the Law Council of Australia's Legal Practice Section Charities and Not-for-profits Committee.



Elizabeth Harris (appointed 26 October 2020)

Liz Harris is a lawyer who has specialised in consumer complaints relating to lawyers, acting for both lawyers and consumers. She is a recognised expert in costs law as co-author of Quick on Costs, the pre-eminent Australian text. She has conducted her own legal practice, been a sessional member of the VCAT Legal Practice list, a member of the Victorian Supreme Court Costs Committee and Chair of the Law Institute of Victoria's Advisory Board on Costs Law and its Cost Lawyers Section. Liz consults to government and corporate legal departments about managing external lawyers and is regularly engaged as an expert witness on the management of legal work and costs in class actions and other significant litigation.



Noel Hutley SC (appointed 26 October 2020)

Noel Hutley SC is a barrister at Fifth Floor St James' Hall. He was admitted to the New South Wales Bar in 1981, appointed as Senior Counsel in 1996 and appointed as Queen's Counsel in Western Australia in 1997. Noel has also been admitted in the Australian Capital Territory, Victoria, South Australia, Northern Territory, Queensland and Tasmania. He has previously been a member of the Council of the New South Wales Bar Association, President of the New South Wales Bar Association (Nov 2015-May 2017) and President of the Australian Bar Association (Nov 2017-Nov 2018). Noel's practice includes general appellate, equity/ commercial, administrative, trade practices, company and competition law.



Andrew Pascoe is a practising lawyer in Western Australia. He was admitted to practice in New South Wales in 1992 and became a partner of Allens in 2000. He relocated to Perth in 2003. Andrew heads the corporate mergers and acquisitions practice for the Allens' Perth office, specialising in mergers and acquisitions, corporate governance, ethics and professional responsibilities. Andrew is also the Chair of West Australian Opera and is a former member of the Legal Practice Board in Western Australia.



Joshua Thomson SC (appointed 31 October 2022)

Joshua Thomson SC is a barrister at Francis Burt Chambers. Joshua was the Solicitor-General of Western Australia between 2018 and 2023. He was admitted to the Western Australian Bar in 2001 and appointed as Senior Counsel in 2012. Joshua is also a member of the Legal Practice Board in Western Australia.



Juliana Warner (appointed 26 October 2020)

Juliana Warner is the President-elect of the Law Council of Australia. She is also a member of the Law Admissions Consultative Committee, nominated by the Law Council. Juliana has more than 30 years' experience in conducting complex disputes and is a former Partner in the Sydney office of Herbert Smith Freehills where she represented clients in litigation, alternative dispute resolution and regulatory processes. She was also the President of the Law Society of New South Wales in 2021.



Heather Moore, Chief Executive Officer and Commissioner for Uniform Legal Services Regulation (appointed 1 November 2022)

Heather Moore has held a range of senior roles over twenty years, including acting Chief of Staff to the Secretary of the New South Wales Department of Justice, Private Secretary to the Lord Chief Justice of England and Wales, and Director of Policy at the Law Society of New South Wales. She has an in-depth understanding of the Uniform Law scheme, and has worked with government, the judiciary and the legal profession. Heather was awarded her law degree with First Class Honours and a University Medal and completed an Executive Masters in Public Administration in 2018.

Admissions Committee

The Admissions Committee members during the reporting period were:

- The Hon Arthur Emmett AO KC, Chair, nominee of the Standing Committee of Attorneys General, appointed to 30 June 2024
- The Hon David Habersberger KC, nominee of the Chief Justice of Victoria in concurrence with the Chief Justice of New South Wales, appointed to 30 June 2025
- The Hon Justice Francois Kunc, nominee of the Chief Justice of Victoria in concurrence with the Chief Justice of New South Wales, appointed to 30 June 2025
- The Hon Justice Rene Le Miere KC, nominee of the Chief Justice of Victoria in concurrence with the Chief Justices of New South Wales and Western Australia, who resigned in December 2023

- The Hon Justice Samuel Vandongen, nominee of the Chief Justice of Victoria in concurrence with the Chief Justices of New South Wales and Western Australia, appointed to 7 February 2027
- Mr Ross Drinnan, nominee of the Law Council of Australia, appointed to 30 June 2027
- Ms Madeleine Dupuche, nominee of an institution that provides practical legal training, appointed to 30 June 2025
- Mr Robert Hollo SC, nominee of the Australian Bar Association, appointed to 30 June 2025
- Professor Tania Sourdin, nominee of a Faculty of Law, who resigned from the Committee in December 2023
- Professor Anita Stuhmcke, nominee of a Faculty of Law, appointed to 17 December 2025.



The Hon Arthur Emmett AO KC



The Hon Rene Le Miere KC



Mr Robert Hollo SC



The Hon David Habersberger KC



Mr Ross Drinnan



Professor Tania Sourdin



The Hon Justice Francois Kunc



Ms Madeleine Dupuche



Professor Anita Stuhmcke

Our framework

The Standing Committee

The Standing Committee comprises the Attorneys General of New South Wales, Victoria and Western Australia. The Standing Committee has a general supervisory role over the Council, the Commissioner for Uniform Legal Services Regulation and local regulatory authorities, which includes overseeing the finances of the Council and approving its budget. It also considers Uniform Rules developed by the Legal Services Council, the Council's Admissions Committee, the Law Council of Australia and the Australian Bar Association.



The Hon Michael Daley MP Attorney General, New South Wales



The Hon Jaclyn Symes MP Attorney-General, Victoria



The Hon John Quigley MLA Attorney General, Western Australia

Our organisation

The Council and the Commissioner oversee the operation of the Uniform Law scheme.

The objectives of the Uniform Law scheme are to promote the administration of justice and an efficient and effective Australian legal profession, by:

- providing and promoting interjurisdictional consistency in the law applying to the Australian legal profession
- ensuring lawyers are competent and maintain high ethical and professional standards in the provision of legal services
- enhancing the protection of clients of law practices and the protection of the public generally
- empowering clients of law practices to make informed choices about the services they access and the costs involved
- promoting regulation of the legal profession that is efficient, effective, targeted and proportionate
- providing a co-regulatory framework within which an appropriate level of independence of the legal profession from the executive arm of government is maintained.

The Council

The Council is a statutory corporation, which is separate from government, and may do what is necessary or appropriate to perform its functions.

The Council's objectives under the Uniform Law are to:

- monitor the implementation of the Uniform Law and ensure its consistent application across participating jurisdictions
- ensure the Uniform Law scheme remains efficient, targeted and effective, and promotes the maintenance of professional standards
- ensure that the Uniform Law scheme appropriately accounts for the interests and protection of clients of law practices.

The Council makes all the Uniform Rules and to achieve a consistent approach, can issue guidelines and/or directions to local regulatory authorities, except in relation to complaints and professional discipline (which are matters for the Commissioner).

The Council has seven members, drawn from participating jurisdictions as follows:

• one member appointed as Chair on the recommendation of the Standing Committee

with the concurrence of the Law Council of Australia and the Australian Bar Association

- two members recommended by the Law Council of Australia
- one member recommended by the Australian Bar Association
- three members recommended by the Standing Committee on the basis of their expertise in legal practice, consumer protection, legal professional regulation or financial management.

Council appointments are for three years. Members may be re-appointed and can hold office for a total of six years.

The Council met five times during the reporting year in Sydney, Melbourne and Perth.

The Chief Executive Officer and Commissioner

Heather Moore was appointed as the CEO and Commissioner for a five-year term, which commenced on 1 November 2022.

The Commissioner is a statutory office holder, responsible for raising awareness of and promoting compliance with the Uniform Law and Rules. The Commissioner monitors and reviews the dispute resolution and professional discipline functions set out in Chapter 5 of the Uniform Law.

The CEO manages the day-to-day affairs of the Council in accordance with its policies and directions, and is the head of the Council's Secretariat.

The person appointed as Commissioner must also exercise the functions of CEO of the Council.

The Admissions Committee

The Council appoints the Admissions Committee, following nominations in accordance with clause 21(1) of Schedule 1 to the Uniform Law.

The Committee is responsible for developing Admission Rules and has a broader role providing advice to the Council about admissions matters. To that end, it liaises with Australian and foreign admitting authorities, other legal regulators, courts, professional associations and providers of law courses and practical legal training. The Committee has eight members drawn from participating jurisdictions and appointed by the Council:

- one current or former Supreme Court Judge from each participating jurisdiction nominated by the Chief Justice of Victoria with the concurrence of the Chief Justice of each other participating jurisdiction
- one person nominated by the Law Council of Australia, who has expertise or experience in legal practice
- one person nominated by the Australian Bar Association, who has expertise or experience in legal practice
- two persons from different jurisdictions, each of whom is nominated by:
 - the Dean of a Law School or of a Faculty of Law or the head of an institution that provides practical legal training, or
 - a person who is of equivalent status or who has equivalent functions
- one person, nominated by the Standing Committee, who:
 - is an officer or employee of a government department who has expertise or experience in regulating the legal profession or in monitoring or developing policy relating to the legal profession, or
 - has expertise or experience in developing policy standards for admission or in accrediting education courses or institutions.

The Law Admissions Consultative Committee (LACC)

The LACC is a national group that reports to the Council of Chief Justices of Australia and New Zealand (CCJ), although it is not a committee of the CCJ. Its main role is to forge consensus on admission matters nationally, between the bodies represented by its members. The Council provides the LACC with secretariat support.

The Admissions Committee and the LACC work together to promote national consistency in admission matters. The Committees have continued to hold joint meetings to discuss matters of mutual interest, including the admissions projects set out below. During the reporting period, the Chair of the LACC was the Hon Arthur Emmett AO KC. The members of the LACC and their nominating states or entities were:

- Mr Peter Garrisson AM SC (ACT)
- The Hon Justice François Kunc (NSW)
- Associate Justice Vince Luppino (NT)
- Mr Greg Moroney (QLD)
- The Hon Justice Christopher Bleby (SA)
- The Hon Justice Robert Pearce (TAS)
- The Hon David Habersberger KC (VIC)
- The Hon Rene Le Miere KC (WA) (until December 2023)
- The Hon Justice Samuel Vandongen (WA) (from February 2024)
- Associate Professor Vedna Jivan (Australasian Professional Legal Education Community Ltd. (APLEC))
- Professor Tania Sourdin (Council of Australian Law Deans (CALD)) (until December 2023)
- Professor Nick James (CALD) (from December 2023), and
- Ms Juliana Warner (Law Council of Australia).

The Audit and Risk Committee

The Audit and Risk Committee (ARC) is established by the Council. Under approved terms of reference, the ARC monitors and reviews the effectiveness and efficiency of the processes of the Council and the Commissioner.

The ARC members are Geoffrey Applebee (Chair and independent member) and Council members Liz Harris, Murray Baird (until 25 April 2024) and Andrew Pascoe (from 16 May 2024).

The ARC's key area of focus is the oversight of financial management, audit and risk management. Its three meetings per calendar year are scheduled to accommodate timeframes set by the New South Wales Audit Office and end of year financial statements.

The ARC also considers other governance matters throughout the year and receives reports from the New South Wales Department of Communities and Justice's finance team.

The Secretariat

The Council's Secretariat administers the day-today work of the Council, the Commissioner and the CEO. It comprises two Policy Managers, two Policy Officers and an Executive Assistant with one role pending recruitment as at 30 June 2024.

The Secretariat (apart from the Commissioner) comprises public service employees under the *Government Sector Employment Act 2013* (NSW).

Funding arrangements

The Council's and Commissioner's funding is provided pursuant to an Intergovernmental Agreement (IGA) between the three participating jurisdictions.

The Legal Profession Uniform Law Application Act 2014 (Vic) provides that the Victorian Legal Services Board is to pay an amount determined by the Victorian Attorney-General. In practice, that amount is determined by reference to the IGA and is paid from the Victorian Public Purpose Fund.

The New South Wales contribution is funded by admission fees prescribed by the Legal Profession Uniform Law Application Regulation 2015 (NSW). From each admission fee, \$400 is allocated to the New South Wales Department of Communities and Justice.

The Western Australian contribution is funded by a fee of \$30 charged on application for a practising certificate, prescribed by the Legal Profession Uniform Law Application Regulations 2022 (WA).

The Council's operating budget

The Council and the Commissioner operate on a triennial budget (2022–2024) which was approved by the Standing Committee to 30 June 2024. The operating budget of \$1,808,426 was approved for 2023–2024. Audited financial statements are presented in this report from page 49.

The cost of the Uniform Law scheme, that is reflected in the Council's budget, is shared between participating jurisdictions. The notional cost of the scheme remains well under \$30 per legal practitioner per year.

Corporate operations

During the year, the Council continued to receive corporate support from the New South Wales Department of Communities and Justice.

The Department provides corporate services under a service provider agreement to the Council including human resources, finance, and information and digital services. The CEO and Secretariat liaise regularly with the Department in relation to these services.

Applied legislation

Specified oversight legislation that commonly applies to New South Wales Government agencies applies to the Council including:

- Privacy and Personal Information Protection Act 1998 (NSW)
- Government Information (Public Access) Act 2009 (NSW)
- State Records Act 1998 (NSW)
- Ombudsman Act 1974 (NSW)
- Government Sector Audit Act 1983 (NSW)
- Government Sector Finance Act 2018 (NSW).

The Council did not receive any requests under the *Government Information (Public Access) Act 2009* (NSW) to access information during the reporting period. The ARC reviews the kinds of government information held by the Council that should be released on an annual basis.

The Uniform Law scheme

STANDING COMMITTEE - NSW, VICTORIAN AND WA ATTORNEYS GENERAL

Supervises the Legal Services Council, Commissioner for Uniform Legal Services Regulation and local regulatory authorities to ensure they fulfil their duties consistently with the Uniform Law's objectives.

Makes regulations and considers Uniform Rules.



LOCAL REGULATORY AUTHORITIES FOR FUNCTIONS AND REGULATION OF THE LEGAL PROFESSION

ADMISSION TO THE LEGAL PROFESSION	AUSTRALIAN PRACTISING AND REGISTRATION CERTIFICATES	TRUST MONEY AND TRUST ACCOUNTING	COMPLIANCE AUDITS AND MANAGEMENT SYSTEM DIRECTIONS	CONSUMER COMPLAINTS, DISPUTE RESOLUTION AND PROFESSIONAL DISCIPLINE
Legal Profession Admission Board (NSW)	Bar Council (NSW) Law Society Council	Bar Council (NSW) Law Society Council	NSW Legal Services Commissioner	NSW Legal Services Commissioner
Victorian Legal Admissions Board	(NSW)	(NSW)	Law Society and Bar Councils (NSW)	Law Society and Bar Councils (NSW)
	Victorian Legal Services	Victorian Legal Services		
Legal Practice Board in WA	Board	Board	Victorian Legal Services Board	Victorian Legal Services Commissioner
	Legal Practice Board in WA	Legal Practice Board in WA	Legal Practice Board in WA	Legal Practice Board in WA

COURTS AND TRIBUNALS

SUPREME COURT

Appeal or review of some DLRA decisions, disqualification of entities from providing legal services, admission to and removal from the roll of Australian lawyers, appointment of receivers, injunctive relief. LOCAL COURT OF NSW; MAGISTRATES COURT OF VICTORIA; MAGISTRATES COURT OF WA

Prosecution of summary offences.

NSW CIVIL AND ADMINISTRATIVE TRIBUNAL; VICTORIAN CIVIL AND ADMINISTRATIVE TRIBUNAL; STATE ADMINISTRATIVE TRIBUNAL WA

Chapter 5 consumer complaints, dispute resolution and professional discipline.

Highlights of 2023-2024

Over the last 12 months, the Council and the Admissions Committee have progressed a number of priority projects by engaging with stakeholders from New South Wales, Victoria and Western Australia as well as from jurisdictions that do not currently participate in the Uniform Law scheme. Some highlights of this year follow.

Priority projects

Costs disclosure thresholds

In September 2022, the Council announced a review of the costs disclosure thresholds under the Uniform Law. The Council received the report of Dr Matthew Butlin AM, the independent consultant and leader of the review, in September 2023.

The review recommended that the Council:

- 1. Updates the standard costs disclosure forms and associated guidance materials, using consumer and lawyer input to increase the utility of the forms to lawyers and improve the clarity for consumers of legal services.
- 2. Amends the standard costs disclosure forms and associated guidance materials so that a range of legal costs may be included in addition to the single figure estimate required by the Uniform Law.
- **3.** Amends the Legal Profession Uniform General Rules 2015 (Uniform General Rules) to set the lower threshold at \$1,500.
- 4. Consults with regulatory authorities and professional associations about whether the Council's information sheet for legal practitioners on legal costs and costs disclosure obligations should be amended to encourage lawyers to consider what information should be provided to clients when statutory written disclosure is not required.
- **5.** Amends the Uniform General Rules to set the upper threshold at \$10,000.
- 6. Periodically reviews the lower and upper thresholds with a frequency of not less than five years, adjusting them as appropriate by reference to:
- (a) movements in the cost of common legal services
- (b) the usage of the standard costs disclosure forms to ensure a practical, useful range exists between the lower and upper thresholds
- (c) the impact on consumers, and
- (d) changes to the disclosure thresholds in non-participating jurisdictions.

- 7. Expands the list of commercial and government clients by specifying the following persons or classes of persons in the Uniform General Rules:
- (a) trustees within the meaning of the *Bankruptcy Act* 1996 (Cth)
- (b) overseas-registered foreign law practices, and
- (c) corporations that have a share capital and whose shares, or the majority of whose shares, are held beneficially for the Commonwealth or a State or Territory.
- 8. Incorporates the guidelines on costs estimates into the information sheet for legal practitioners on legal costs and costs disclosure obligations.
- **9.** Amends the information sheet for legal practitioners on legal costs and costs disclosure obligations to clarify that a range may be included in an estimate of the total legal costs as long as a single figure estimate is provided.
- **10.** Working with regulatory authorities, streamlines data requests in relation to costs complaints and considers how the Uniform Law database could be updated to include this information.
- **11.** Revokes the guidelines and directions on costs estimates issued by the Council and Commissioner.
- **12.** Amends the information sheet for legal practitioners on legal costs and costs disclosure obligations to state that records of compliance with the costs disclosure requirements should be kept.
- **13.** Recommends to regulatory authorities and professional associations that they issue guidance on the importance of keeping records of compliance with the costs disclosure requirements.

The Council agreed in principle to progress the review's recommendations and endorsed a plan for their implementation. This work has begun with the development of updated standard costs disclosure forms and information sheets.

The Council started its initial consultation on the draft updated forms and information sheets in March 2024. This will be followed by user testing with consumers and lawyers before moving to public consultation.

Research project on consumer remedies under the Uniform Law

In May 2024, the Council engaged Heartward Strategic, an independent Australian social research agency, to undertake a qualitative research project on consumer remedies under the Uniform Law.

The aim of the research was to understand the impact of the availability of these remedies on consumers, regulators and lawyers by reporting on the experiences and views of the regulators and legal professional associations in New South Wales, Victoria and Western Australia.

Overall, the research found that the approach to consumer matters under the Uniform Law is seen as advantageous to regulators, consumer complainants and lawyer respondents.

Foreign lawyers

In May 2024, the Council made a guideline on the conditional admission of foreign lawyers. The guideline was issued by the Council on the advice of the Admissions Committee and provides guidance to designated local regulatory authorities (DLRAs) exercising functions under s 20(1) of the Uniform Law. Conditional admission is now operational again after a significant period of hiatus.

The Admissions Committee continues to work on proposed amendments to the Admission Rules in relation to the admission of experienced foreign lawyers.

Australia-United Kingdom Free Trade Agreement

The Australia-United Kingdom Free Trade Agreement (FTA) entered into force on 31 May 2023. The FTA provides for the establishment of a sector-led Legal Services Regulatory Dialogue (Dialogue), composed of representatives from the legal sectors of Australia and the United Kingdom. The Council, the Admissions Committee and the LACC are named in the FTA as organisations that may participate in the Dialogue, along with the Law Council of Australia (LCA).

The first meeting of the Dialogue was held on 5 and 6 March 2024, by videoconference. The CEO of the Council and Chair of the Admissions Committee and the LACC, the Hon Arthur Emmett AO KC attended that meeting. The parties agreed to establish the following working groups:

- Qualifications, Recognition and Admission: to consider requirements, pathways and approaches to admission to the legal profession and practice of law in Australia and the UK
- Business Structures and Issues: to consider the availability of business structures, as well as other issues for those conducting legal business across Australia and the UK
- Barrister and Advocate Cooperation: to consider issues relating to barristers' practice including the requirements for admission and practice which are specific to barristers and advocates, and
- Regulatory Cooperation: to consider other regulatory matters including opportunities to reduce regulatory friction, and give particular consideration to emerging issues relating to legal technology and artificial intelligence.

The Secretariat liaised with the admitting authorities and legal profession regulators in each Australian jurisdiction to seek nominations for working group participants. It is anticipated that the working groups will develop material for consideration of the Dialogue later in 2024, before it provides a report to the Professional Services Working Group in January 2025.

Accreditation of law courses and PLT providers

The Admissions Committee and the LACC have been engaging with stakeholders on issues that have been raised about the accreditation of law courses and practical legal training providers. These include questions in relation to the minimum teaching hours of Priestley 11 subjects, the duration of law courses, online examination of Priestley 11 subjects and online delivery of practical legal training.

Stakeholder feedback will inform whether the LACC's Accreditation Standards, which provide guidance to admitting authorities, should be updated in response to the issues raised.

Data project

The Council identified a review of the Uniform Law database and other data collection practices as a priority project for 2023–2024. The Secretariat has completed work on the first stage of this project, which is a review of the collection, use and publication of complaints data, and has started looking at admissions data.

Secretariat staff have been liaising with the DLRAs which provide complaints and admissions data to the Council and the Commissioner to understand what is working well and what could be improved, as well as with the database service provider (the Law Society of New South Wales) to identify what options for improvement could be explored.

Amendments to the Uniform Law and Rules

Uniform Law amendments

The Council continues to engage with the Departments and DLRAs on the package of proposed amendments to the Uniform Law previously approved by the Standing Committee.

This included developing a proposed narrative for the amendments to articulate a cohesive foundation for the package.

Uniform General Rules

Managed investment schemes

The Council made the Legal Profession Uniform General Amendment (Managed Investment Schemes) Rule 2023 on 28 September 2023. The Rule limits the application of rule 91BA of the Uniform General Rules to litigation funding schemes entered into on or after 22 August 2020 and before 10 December 2022, being the time period within which litigation funding schemes were regulated as managed investments schemes under the *Corporations Act 2001* (Cth). The Rule commenced on 6 October 2023.

Indexation

On 30 May 2024, the editorial note to rule 111A of the Uniform General Rules was updated to include the actual indexed amounts for 2024–2025. Rule 111A adjusts the amounts specified in ss 291 to 293 of the Uniform Law; and s 99 of the Legal Profession Uniform Law Application Act 2014 (Vic) in accordance with the published Australian Statistician's consumer price index. This ensures the regulatory authorities and the Victorian Civil and Administrative Tribunal maintain their jurisdiction to determine costs disputes in line with inflation.

These amounts are set out below:

Original amount	\$100,000	\$10,000	\$25,000
Indexed amount	\$238,595	\$23,865	\$59,650

Conditional costs agreements

The Council has postponed the making of the draft Legal Profession Uniform Amendment (Conditional Costs Agreements) Rule (No 2) 2023 at the request of the Standing Committee.

Uniform Continuing Professional Development Rules

In November 2023, the Council considered a proposed amendment to rule 9 of the Legal Profession Uniform Continuing Professional Development Rules (Barristers) 2015, developed by the Australian Bar Association (ABA). Rule 9 concerns the categories of continuing professional development (CPD) in which a barrister must engage each CPD year.

The ABA has undertaken consultation with the relevant DLRAs on the proposed amendment, pursuant to s 427(5)(a) of the Uniform Law. The Council considered this feedback in May 2024 and met with the ABA and LCA to discuss the proposed amendment in June.

Uniform Conduct Rules

In September and November 2023, the Council considered proposed amendments to:

- rule 101A of the Legal Profession Uniform Conduct (Barristers) Rules 2015 developed by the ABA which relates to the refusal of briefs by barristers who are current or former judges or tribunal members, and
- rule 38 of the Legal Profession Uniform Law Australian Solicitors' Conduct Rules 2015 developed by the LCA which relates to returning judicial and court officers.

The Council requested that the ABA and LCA undertake coordinated consultation with the relevant DLRAs about the proposed amendments, pursuant to s 427(5)(a) of the Uniform Law, as well as with the courts and tribunals.

Engagement

The Chair and CEO/Commissioner met with the Attorney General of Western Australia in July 2023 and with the Attorney General of New South Wales in September 2023.

Throughout the reporting period, the Council, CEO/Commissioner and Secretariat continued to meet regularly with stakeholders from Uniform Law jurisdictions including with:

- DLRAs (Law Society of New South Wales, New South Wales Bar Association, New South Wales Office of the Legal Services Commissioner, Legal Profession Admission Board of New South Wales, Victorian Legal Services Board and Commissioner, Victorian Legal Admissions Board and Legal Practice Board in Western Australia)
- the New South Wales Department of Communities and Justice, Victorian Department of Justice and Community Safety and Western Australian Department of Justice
- professional associations including the Law Institute of Victoria, Victorian Bar, Law Society of Western Australia and Western Australian Bar Association (noting the Law Society of New South Wales and New South Wales Bar Association are also DLRAs).

Meetings were also held with the LCA, ABA and Law Firms Australia during this period.

Uniform Law Summit

The Council's Uniform Law Summit was held in Melbourne on 30 November 2023. The Summit was attended by over 40 representatives of the Departments and DLRAs from New South Wales, Victoria and Western Australia.

The CEO of the Council welcomed attendees, followed by an opening address by the Chair of the Council, Alan Cameron AO outlining the Council's activities over the year. Attendees then had the opportunity to discuss the Dialogue established under the Australia-United Kingdom FTA, how data is being used to inform regulation, matters relating to legal education, and regulatory issues and responses to artificial intelligence.

Non-participating jurisdictions

The Council and Admissions Committee have continued to engage with non-participating jurisdictions to understand their perspectives and promote the Uniform Law scheme.

Conference of regulatory officers

In October 2023, the CEO attended the Conference of Regulatory Officers in Hobart together with two members of the policy team.

Alongside the conference, the CEO attended the heads of jurisdiction meeting and lunch with the Commissioners or their equivalents from all jurisdictions. This meeting continues to provide a forum to discuss areas of common interest and emerging regulatory issues and an opportunity to strengthen relationships with non-participating jurisdictions.

Also scheduled alongside the conference, the CEO had the opportunity to attend the Administrators of Australasian Law Admitting Authorities meeting to discuss the work of the Admissions Committee and the LACC.

Heads of jurisdiction meeting

In August 2023, the CEO attended the heads of jurisdiction meeting with the Commissioners or their equivalents from all jurisdictions.

Stakeholder engagement

During the reporting period, meetings were also held with regulators and professional associations in Tasmania, South Australia and Queensland.

National consultation

The Council, the Admissions Committee and the LACC have consulted with legal profession regulators and admitting authorities across Australia on a number of projects. These include work in relation to the Dialogue established under the Australia-United Kingdom FTA, consideration of issues arising in relation to the accreditation of Australian law courses and practical legal training providers and scoping a proposed project on legal education initiated by the CALD.

Governance

Delegations

On 28 September 2023, the Council renewed the delegation of its functions:

• under s 210(2) of the Uniform Law of approving a policy of professional indemnity insurance for a jurisdiction that is not a participating jurisdiction for the purpose of Part 4.4 of the Uniform Law, to the Chair of the Council and to the Commissioner, and • under rule 65 of the Uniform General Rules of approving a course or courses of education for the classes of persons eligible to be appointed as external examiners and who are designated for the purposes of s 156 of the Uniform Law, to the Commissioner.

These delegations took effect from 25 October 2023 and will continue until withdrawn, modified or varied.

Mandatory Notification of Data Breach Scheme

In February 2023, the Council approved a Data Breach Policy under the *Privacy and Personal Information Protection Act 1998* (NSW). Secretariat staff have undertaken training on the new Scheme and relevant updates have been made to the Council's Privacy Management Plan, Agency Information Guide and Records and Information Management Policy.

Closed to public access directions

On 29 February 2024, the Council made the following closed to public access directions under the *State Records Act 1998* (NSW):

Access direction number	Scope of direction	Duration
3227	Personal information about staff	100 years from date of birth
3228	Records containing personal information about the CEO, Council members and Committee members (including members of the LACC)	70 years
3229	Records containing information from student files and documents relating to an individual's application for admission to the Australian legal profession as an Australian lawyer	70 years
3230	Records containing legal advice	70 years

The Uniform Law framework

THE UNIFORM LAW

The Legal Profession Uniform Law sets out the regulatory arrangements for the legal profession, including:

- admission to the Australian legal profession
- legal practice
- business practice and professional conduct
- legal costs between a legal practitioner and their client
- dispute resolution and professional discipline
- functions and powers of the Council, the Commissioner and local regulatory authorities.

LOCAL APPLICATION ACTS

The Uniform Law is applied in New South Wales, Victoria and Western Australia by local Application Acts. Certain jurisdiction-specific arrangements, such as the operation of local authorities and fees, are dealt with by local Application Acts and Regulations.

- Legal Profession Uniform Law Application Act 2014 (Vic)
- Legal Profession Uniform Law Application Act 2014 (NSW)
- Legal Profession Uniform Law Application Act 2022 (WA)
- Legal Profession Uniform Law Application Regulations 2015 (Vic)
- Legal Profession Uniform Law Application Regulation 2015 (NSW)
- Legal Profession Uniform Law Application Regulations 2022 (WA)
- Legal Profession Uniform Law Application (Accreditation) Regulations 2022 (WA)

THE UNIFORM RULES

The Uniform Rules provide operational detail and requirements for legal practitioners. The Council has specific responsibility for the development of the Uniform General Rules.

The Council's Admissions Committee is responsible for developing the Admission Rules.

The Law Council of Australia and the Australian Bar Association are responsible for developing Legal Practice, Legal Profession Conduct and Continuing Professional Development Rules for solicitors and barristers respectively.

The Uniform Rules are:

- Legal Profession Uniform General Rules 2015
- Legal Profession Uniform Admission Rules 2015
- Legal Profession Uniform Continuing Professional Development (Solicitors) Rules 2015
- Legal Profession Uniform Law Australian Solicitors' Conduct Rules 2015
- Legal Profession Uniform Legal Practice (Solicitors) Rules 2015
- Legal Profession Uniform Continuing Professional Development (Barristers) Rules 2015
- Legal Profession Uniform Conduct (Barristers) Rules 2015

REGISTER OF DELEGATIONS

The Council may delegate certain functions to the Chair of the Council or the Commissioner.

The Council maintains and annually updates a register of delegations as required by s 413 of the Uniform Law.

Strategic Plan 2023–2024

The Legal Services Council and the Commissioner for Uniform Legal Services Regulation are established by the Legal Profession Uniform Law – the statutory framework for legal profession regulation which applies in New South Wales, Victoria and Western Australia.

The Council and Commissioner aim to promote the administration of justice by facilitating a uniform regulatory framework for the Australian legal profession which is applied consistently to maintain professional standards and provide efficient, effective and targeted protection for consumers.

Goals

The goals of the Council and Commissioner are:

- **1.** consistency in regulation under the Uniform Law in the context of a common Australian legal services market
- 2. regulation which is efficient, effective and targeted for consumers and the legal profession
- **3.** increased awareness of the Uniform Law and its adoption in non-participating jurisdictions.

Objectives

The objectives of the Uniform Law are to promote the administration of justice and an efficient and effective Australian legal profession, by:

- providing and promoting interjurisdictional consistency in the law applying to the Australian legal profession
- ensuring lawyers are competent and maintain high ethical and professional standards in the provision of legal services
- enhancing the protection of clients of law practices and the protection of the public generally
- empowering clients of law practices to make informed choices about the services they access and the costs involved
- promoting regulation of the legal profession that is efficient, effective, targeted and proportionate
- providing a co-regulatory framework within which an appropriate level of independence of the legal profession from the executive arm of government is maintained.

The objectives of the Council are to:

- monitor the implementation of the Uniform Law and ensure its consistent application across participating jurisdictions
- ensure that the Legal Profession Uniform Framework remains efficient, targeted and effective, and promotes the maintenance of professional standards
- ensure that the Legal Profession Uniform Framework appropriately accounts for the interests and protection of clients of law practices.

The objectives of the office of Commissioner are to:

- promote compliance with requirements of the Uniform Law and the Uniform Rules
- ensure the consistent and effective implementation of the provisions of Chapter 5 and supporting Uniform Rules, through the development and making of appropriate guidelines
- raise awareness of the Legal Profession Uniform Framework and its objectives.

Functions

The Council and Commissioner have important statutory functions, for example:

- developing, being consulted on, and making Uniform General Rules, Admission Rules, Conduct Rules, Practice Rules and Continuing Professional Development Rules
- monitoring and promoting consistency in the exercise of functions by local regulatory authorities including by issuing guidelines and directions about the exercise of those functions
- establishing and supporting Committees of the Council, currently the Admissions Committee and the Audit and Risk Committee
- maintaining the Australian Legal Profession Register and registers of delegations
- functions in relation to external examiners
- indexation of specified amounts
- reporting to the Standing Committee of Attorneys General
- legislative compliance functions, including under the:
 - Government Sector Audit Act 1983 (NSW)
 - Government Sector Finance Act 2018 (NSW)
 - Privacy and Personal Information Protection Act 1998 (NSW)
 - Government Information (Public Access) Act 2009 (NSW),
 - State Records Act 1998 (NSW), and
 - Ombudsmans Act 1974 (NSW).

Stakeholders

The Council and Commissioner work closely with stakeholders in the Uniform Law jurisdictions including:

- local regulatory authorities
- government departments and the Standing Committee of Attorneys General
- professional associations
- courts and tribunals, and
- those who work with consumers.

This includes providing opportunities for information to be shared with, and between, stakeholders.

The Council and Commissioner consult and engage with stakeholders in the non-participating jurisdictions and help new entrants transition into the Uniform Law scheme.

The Secretariat supports the Law Admissions Consultative Committee and participates in the national regulators' network and Conference of Regulatory Officers.

Priority projects

Consistent with the goals, objectives and functions set out above, the Council has identified its priority projects as at July 2023. Other priorities may emerge, and the ongoing work of the Council will continue.

Costs disclosure thresholds review
Goals 1, 2 and 3
The Council will receive the final report of the costs disclosure thresholds review during the second half of 2023. Recommendations may relate to:
the costs disclosure thresholds
the standard costs disclosure forms and information sheets
 the exception to disclosure for commercial and government clients the guidelines and directions on costs estimates issued by the Council and Commissioner, and
 certain aspects of record keeping in relation to costs disclosure documents.
Further work will be needed to implement any recommendations adopted by the Council.
Foreign lawyers
Goals 1, 2 and 3
The Admissions Committee is working on proposed amendments to the Admission Rules relating to foreign lawyers and is considering issues arising in relation to conditional admission.
Non-participating jurisdictions
Goals 1 and 3
The Council will continue to explore the expansion of the Uniform Law scheme to new jurisdictions.
Australia-UK Free Trade Agreement
Goals 1, 2 and 3
The Council and the Admissions Committee, working with the Law Admissions Consultative Committee, will participate with the Law Council of Australia in the Legal Services Regulatory Dialogue.
Uniform Law amendments
Goals 1 and 2
The Council will continue to work on proposals for amendment of the Uniform Law following the consultation undertaken in 2020.
Data project
Goals 2 and 3



REPORT OF THE COMMISSIONER FOR UNIFORM LEGAL SERVICES REGULATION 2023/2024



ANNUAL REPORT

2023/2024

Contents

Report of the Commissioner for Uniform Legal Services Regulation 2023/2024	23
Commissioner's letter to Council	25
Commissioner's report	26
Legal profession snapshot	28
National data analysis	29
Uniform Law data analysis	32
Financial Statements	49



14 October 2024

Mr Sitesh Bhojani Chair, Legal Services Council PO Box H326 Australia Square NSW 1215

Dear Mr Bhojani

Annual report for 2023-2024

I submit the annual report of the Commissioner for Uniform Legal Services Regulation for 2023–2024 to the Legal Services Council, in accordance with clause 10 of Schedule 2 to the Legal Profession Uniform Law.

The report does not include separate financial statements for the Commissioner, as the financial statements of the Council and the Commissioner are consolidated, as one entity. The financial statements have been prepared and audited in accordance with Australian Accounting Standards.

A report from the Auditor is contained with the financial statements.

Yours sincerely

00/e

Heather Moore

Chief Executive Officer | Legal Services Council Commissioner for Uniform Legal Services Regulation

Level 3, 19 O'Connell Street, Sydney NSW 2000 PO Box H326, Australia Square NSW 1215

T +61 2 9692 1300 E lsc@legalservicescouncil.org.au www.legalservicescouncil.org.au

Commissioner's report

Commissioner for Uniform Legal Services Regulation

The office of the Commissioner for Uniform Legal Services Regulation is established by the Legal Profession Uniform Law. The objectives of the Commissioner are to:

- promote compliance with the Uniform Law and Uniform Rules
- ensure consistent and effective implementation of Chapter 5 of the Uniform Law (dispute resolution and professional discipline) and supporting Uniform Rules, through developing and making appropriate guidelines
- raise awareness of the Uniform Law framework and its objectives.

The Commissioner is appointed for a term of up to five years by the Victorian Attorney-General on the recommendation of the Standing Committee of Attorneys General and with the concurrence of the Legal Services Council.

The Commissioner is independent of the Council in exercising functions under the Uniform Law, except as provided in Part 8.3 of the Uniform Law. The Commissioner works in close consultation with the Council's Chair and staff of the Secretariat and is also the Council's CEO.

Commissioner's reporting obligation

The Commissioner can report on matters relating to the exercise of Chapter 5 functions to the Council for the attention of the Standing Committee. The Commissioner can also recommend that changes to Chapter 5 functions be referred to the Standing Committee. No recommendation was made by the Commissioner in respect of Chapter 5 during the reporting year.

Guidelines and directions

The Commissioner may issue guidelines and directions to local regulatory authorities concerning the exercise of Chapter 5 functions, to ensure consistency across participating jurisdictions.

In March 2016, the Commissioner issued a guideline and direction on costs estimates, which sits alongside a guideline and direction issued by the Council. The Council's review of costs disclosure thresholds considered the effectiveness of these guidelines and directions. The review recommended that these guidelines and directions be revoked. In October 2016, the Commissioner issued a guideline on internal review of decisions of local regulatory authorities.

Register of delegations

The Commissioner may delegate any of their functions (other than the power of delegation) to a member of staff. The Uniform Law requires that the Commissioner maintain a register of delegations, and that the register must be kept up to date and reviewed at least annually. The Commissioner did not delegate any functions during the reporting period.

Uniform Law database

The Uniform Law database includes data shared electronically by designated local regulatory authorities in relation to their complaints and admissions functions. That data is published annually in this report as well as data provided by the designated local regulatory authorities in relation to internal reviews.

This report also contains practising certificate data from all jurisdictions and data provided by the fidelity authorities in New South Wales, Victoria and Western Australia in relation to fidelity fund claims in the reporting period.

Applied legislation

Specified oversight legislation that commonly applies to New South Wales Government agencies applies to the Commissioner including:

- Privacy and Personal Information Protection Act 1998 (NSW)
- Government Information (Public Access) Act 2009 (NSW)
- State Records Act 1998 (NSW)
- Ombudsman Act 1974 (NSW)
- Government Sector Audit Act 1983 (NSW)
- Government Sector Finance Act 2018 (NSW).

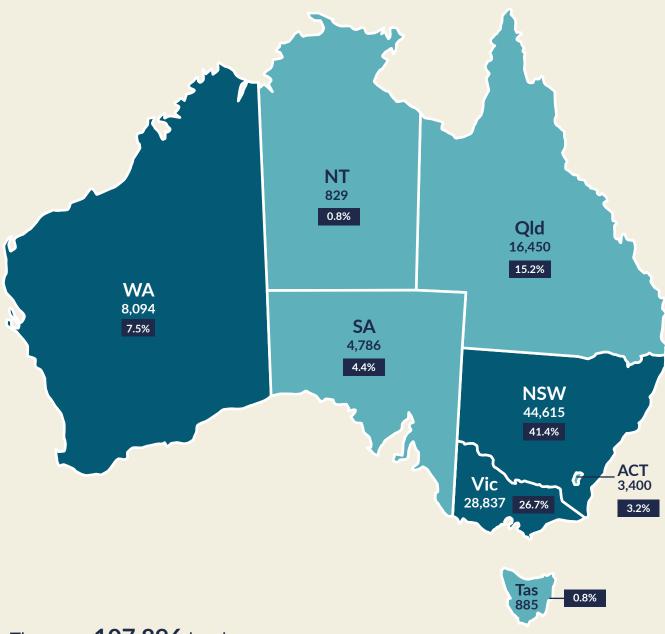
The Commissioner did not receive any requests under the *Government Information (Public Access) Act 2009* (NSW) to access information during the reporting period. The Audit and Risk Committee reviews the kinds of government information held by the Commissioner that should be released on an annual basis. The functions of the Council in relation to the Commissioner and an account of how these have been executed during the year are summarised as follows:

- The Commissioner reports to each meeting of the Council and seeks to keep Council members informed of any significant developments or issues between meetings.
- The Council examines annual and other reports of the Commissioner and reports to the Standing Committee on any matter appearing in or arising from any such report.
- This annual report was reviewed in draft by the Council in September 2024. No matters were suggested as the subject of a report to the Standing Committee.
- The Council can make recommendations to the Standing Committee on any changes to the role or functions of the Commissioner that the Council considers appropriate. No changes have been suggested since the commencement of the Uniform Law.
- The Council is required to inquire into and report on any question about the Commissioner's functions referred to it by the Standing Committee. No such questions were referred in the year.

More broadly, the Council and Commissioner continue to monitor the Uniform Law scheme to identify whether outcomes reflect intended objectives, or whether change is needed, including in any specific areas referred to them by the Standing Committee.

Legal profession snapshot

Number of legal practitioners (solicitors and barristers) Australia-wide As at 30 June 2024



There are **107,896** legal practitioners in Australia

National data analysis

Practising certificates

The Commissioner is grateful to the following organisations which provided data on practising certificates for inclusion in this report:

- ACT Bar Association
- ACT Law Society
- Law Society of New South Wales
- Law Society Northern Territory
- Law Society of South Australia
- Law Society of Tasmania
- Legal Practice Board in Western Australia
- New South Wales Bar Association
- Queensland Bar Association
- Queensland Law Society

Legal practitioners in Australia

• Victorian Legal Services Board and Commissioner

The data provided relates to practising certificates issued to solicitors and barristers as at 30 June 2024.

Total number of practising certificates issued by jurisdiction

There are 107,896 legal practitioners in Australia (101,289 solicitors and 6,607 barristers).

Of the 101,289 solicitors Australia-wide, the largest proportion of solicitors are licensed in New South Wales (41.7%) followed by Victoria (26.2%).

The number of legal practitioners regulated by the Uniform Law framework is 81,546 (3.6% increase since 1 July 2023). This figure represents 75.6% of all legal practitioners Australia-wide.

Solicitors make up 93.9% of the legal profession across the three Uniform Law jurisdictions.

Barristers in the Uniform Law jurisdictions represent 74.9% of barristers Australia-wide.

Legar practic					
				9	3.9 6.1
Legal practiti	ioners under Uniforr	n Law jurisdictions			
				9	3.9 6.1
Legal practiti	ioners in New South	Wales			
					94.6 5.4
Legal practiti	ioners in Victoria				
				92.	2 7.8
Legal practiti	ioners in Western Au	ustralia			
					96.3 <mark>3.7</mark>
Legal practiti	ioners in the Austral	ia Capital Territory			
					97.6 <mark>2.4</mark>
Legal practiti	ioners in the Northe	rn Territory			
				9	4.0 6.0
Legal practiti	ioners in Queensland	d			
				92	.8 7.2
Legal practiti	ioners in South Aust	ralia			
				\$	94.2 5.8
Legal practiti	ioners in Tasmania				
				9	3.8 6.2
)	20	40	60	80	100
Solicitors	Barristers			All values in per	centage (%)

Legal practitioners by gender

Of the 107,896 legal practitioners across Australia, females made up 54.5% compared with 45.4% for males. Similarly, in the three Uniform Law jurisdictions, females made up 54.3% of legal practitioners compared with 45.7%.

Data in relation to legal practitioners who identified as other or non-binary was not provided in relation to all jurisdictions.

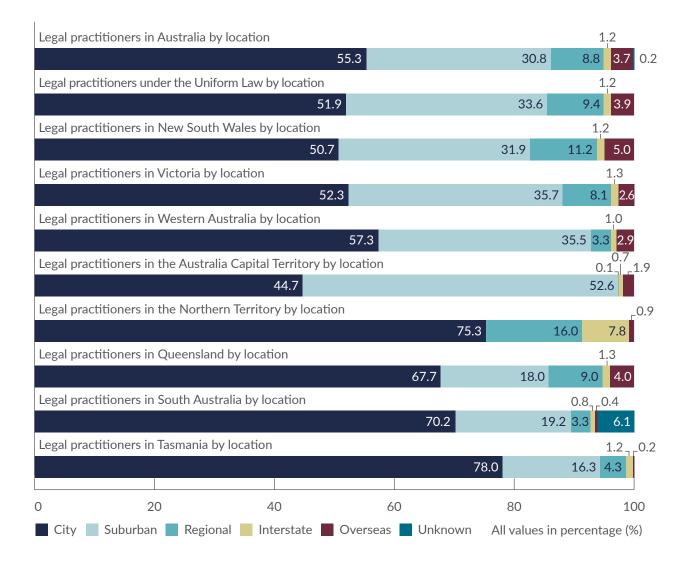
Legal practitioners in Australia by gender	54.5		45.4 0.
	04.5		45.4 0.
Legal practitioners under the Uniform Law by gender			
	54.3		45.7 <
Legal practitioners in New South Wales by gender			
5	3.8		46.2 0
Legal practitioners in Victoria by gender	_		
	54.9		45.0 0.
Legal practitioners in Western Australia by gender			
	54.5		45.3 0.
Legal practitioners in the Australian Capital Territory b	y gender		
	60.6		39.4 0
Legal practitioners in the Northern Territory by gende	r		
	57.4		42.6 0
Legal practitioners in Queensland by gender			
5	4.0		45.1 0.
Legal practitioners in South Australia by gender			
	55.1		44.9 0
Legal practitioners in Tasmania by gender			
51.3	3		48.2 0.
20 40	60	80	100
Female 📕 Male 📕 Non-binary		All values in per	centage (%)

Legal practitioners by location

More than half of all legal practitioners across Australia practise in a city (55.3%), almost one third practise in a suburban location (30.8%) and 8.8% practise in a regional area and close to one in ten practise in a regional area (8.8%).

Each jurisdiction has a different method for assigning these categories (for example, for New South Wales barristers, regional includes all barristers who have a practice address which is outside a 10km radius from the Supreme Court of New South Wales).

In Uniform Law jurisdictions, 51.9% of legal practitioners practise in a city, 33.6% practise in a suburban location and 9.4% practise in a regional area.



Uniform Law data analysis

This report includes data on admissions and complaints provided by the designated local regulatory authorities (DLRAs) under the Uniform Law. It also contains data on fidelity fund claims provided by the fidelity authorities.

These reports reflect the statutory obligations of the Commissioner under cl 10(2) of Schedule 2 to the Uniform Law to publish statistical information about complaints received, resolved, and determined. The Commissioner is also required to report on compliance functions and audit information regarding fidelity funds as submitted by fidelity authorities. Evaluation of statistical information assists the Commissioner and the Council to monitor the operation of the Uniform Law and the achievement of their legislative objectives.

The complaint numbers in this report may differ slightly from those included in the annual reports published by the DLRAs. This is because the data for the reports may have been sampled at different times which can lead to small discrepancies as case files continue to be managed.

Uniform Law admissions

The Legal Profession Admission Board of New South Wales (LPAB), Legal Practice Board in Western Australia (LPBWA) and Victorian Legal Admissions Board (VLAB) are statutory bodies that perform functions associated with admission to the legal profession in the Uniform Law jurisdictions. These functions include determining the eligibility and suitability of applicants for admission in the respective jurisdictions and accrediting academic courses and practical legal training providers. In addition, the LPAB assesses foreign lawyer applications for admission in the Australian Capital Territory and the Northern Territory, and VLAB assesses foreign lawyer applications for admission in South Australia and Tasmania.

The LPAB, LPBWA and VLAB provide admissions data to the Uniform Law database for the purpose of sharing, monitoring and analysing admissions under the Uniform Law. The LPAB, LPBWA and VLAB have worked together and with the Commissioner on admissions data to ensure that a consistent and reliable approach is applied under arrangements for reporting the number and categorisation of admissions. This is the second year in which the LPBWA has been engaged in this process after it joined the Uniform Law scheme on 1 July 2022. The Commissioner is grateful to the LPAB, LPBWA and VLAB for their work in providing this data.

Total admissions under the Uniform Law

The number of admissions has remained steady in New South Wales, Victoria and Western Australia. The following table shows the total figures for admittees in New South Wales, Victoria and Western Australia. 53.4% per cent of admissions were in New South Wales, 37.3% in Victoria and 9.3% in Western Australia.

Admission status	NSW	VIC	WA	Total
Admitted without conditions	2,858	1,998	502	5,358
Admitted with conditions	5	0	0	5
Total	2,863	1,998	502	5,363

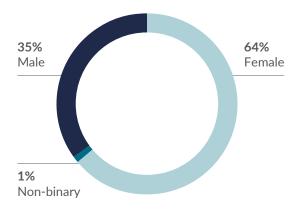
These figures do not include admissions under mutual recognition legislation.



Total admissions by gender

Sex	NSW	VIC	WA	Total
Female	1,856	1,277	296	3,429
Male	1,002	711	165	1,878
Non-binary	5	10	41	56
Total	2,863	1,998	502	5,363

Of all Uniform Law admittees, 64% identified as female, 35% identified as male, with 1% identifying as non-binary.



Admissions by age

As in past years, numbers of Uniform Law admissions decreased as the age of the applicant increased, with the majority of admittees aged 30 years or under.

Admissions of foreign lawyers

Approximately 4.7% of admittees had previously been admitted overseas.

Admission status	NSW	VIC	WA	Total
Admitted without conditions	146	83	18	247
Admitted with conditions	5	0	0	5
Total	151	83	18	252

The United Kingdom, South Africa, India and Hong Kong are the main jurisdictions in which foreign lawyers seeking admission under the Uniform Law were previously admitted.

In New South Wales, 151 or 5.3% of total New South Wales admittees (2,863) were previously admitted overseas. Of those, 93 identified as female, 57 identified as male and 1 person identified as non-binary.

In Victoria, 83 or 4.2% of total Victorian admittees (1,998), were previously admitted overseas. Of those, 49 identified as female and 34 identified as male.

In Western Australia, 18 or 3.6% of total Western Australian admittees (502) were previously admitted overseas. Of those, 15 identified as female and 3 identified as male.



Admissions by Australian university and institution

Admission by university or institution	NSW	VIC	WA	Total
Australian Catholic University	37	79	0	116
Australian National University	86	35	3	124
Bond University	28	11	1	40
Central Queensland University	8	3	3	14
Charles Darwin University	10	11	5	26
Charles Sturt University	19	4	0	23
Curtin University	0	3	54	57
Deakin University	10	392	8	410
Edith Cowan University	5	0	33	38
Flinders University	0	2	0	2
Griffith University	11	8	0	19
James Cook University	2	0	2	4
La Trobe University	3	195	1	199
Macquarie University	425	5	1	431
Monash University	8	542	3	553
Murdoch University	3	3	112	118
NSW LPAB	123	1	0	124
Queensland University of Technology	18	12	0	30
RMIT University	0	36	0	36
Southern Cross University	49	1	0	50
Swinburne University of Technology	1	42	0	43
The University of Canberra	4	2	1	7
The University of Newcastle	133	0	0	133
The University of Notre Dame Australia NSW	45	1	0	46
The University of Notre Dame Australia WA	4	1	48	53
The University of Western Australia	2	1	188	191
Top Education Institute	5	0	0	5
University of Adelaide	9	12	0	21
University of Melbourne	12	289	1	302
University of New England	107	23	7	137
University of New South Wales	377	0	0	377
University of Queensland	6	4	0	10
University of South Australia	0	3	0	3
University of Southern Queensland	10	5	3	18
University of the Sunshine Coast	2	1	0	3
University of Sydney	412	6	1	419
University of Tasmania	9	8	1	18
University of Technology Sydney	370	2	0	372
University of Wollongong	157	1	0	158
Victoria University	6	141	0	147
Western Sydney University	196	1	0	197
Not known (including foreign qualified)	151	112	26	289

The most popular universities were Monash University (553), Macquarie University (431), and the University of Sydney (419).

Complaints handling and professional discipline

The following report analyses the eighth full year of statistics on the operation of Chapter 5 of the Uniform Law (complaints and discipline) in New South Wales and Victoria, and the second year that includes data from Western Australia. The New South Wales Office of the Legal Services Commissioner (OLSC), the Law Society of New South Wales (LSNSW), the New South Wales Bar Association (NSW Bar), the Victorian Legal Services Board and Commissioner (VLSB+C) and the Legal Practice Board in Western Australia (LPBWA) provide data for this analysis. The Commissioner is grateful for the DLRAs' valuable assistance in providing this data.

In reading this report, it is important to note that every year, legal practitioners provide hundreds of thousands of legal services to members of the community, as well as to corporate and government clients. The vast majority of legal practitioners provide legal services professionally, expeditiously and to a standard that satisfies clients. These practitioners do not come to the attention of the legal profession's regulators.

Total number of opened complaints by jurisdiction

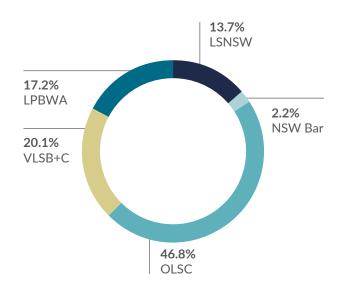
The total number of opened complaints recorded across New South Wales, Victoria and Western Australia was 4,760.

In New South Wales, the OLSC receives all complaints. Through delegations, the OLSC co-regulates with the LSNSW Council and the NSW Bar Council. Together, the Councils handled 756 or 15.9% of all New South Wales complaints. In total, the New South Wales DLRAs received 2,984 complaints for the 2023-2024 financial year and as of 30 June 2024 reached a resolution for 1,712 (57.4%) of them with 1,272 (42.6%) still in the preliminary assessment stage. Complaint figures in New South Wales have increased by approximately 4.3% in the last year (from 2,860 to 2,984). The number of complaints being dealt with by each DLRA has also increased, with a greater proportion being handled by the LSNSW Council and NSW Bar Council.

The VLSB+C deals with legal practitioner complaints in Victoria. VLSB+C received 957 complaints for the 2023–2024 financial year and as of 30 June 2024, reached a resolution for 344 (35.9%) of them with 613 (64.1%) still in the preliminary assessment stage. Complaint figures for Victoria have remained fairly stable (compared to 935 in 2022–2023). In addition, approximately 1,564 consumer concerns out of 5,384 enquiries were resolved through an early resolution process. These matters were not recorded as complaints.

The LPBWA has provided all complaints data for Western Australia. The LPBWA received 819 complaints for the 2023–2024 financial year and as of 30 June 2024 reached a resolution for 641 (78.3%) of them with 178 (21.7%) still in the preliminary assessment stage. This is the second year that Western Australia has provided complaints data after joining the scheme in July 2022 with an increase in complaints compared to last year (733).

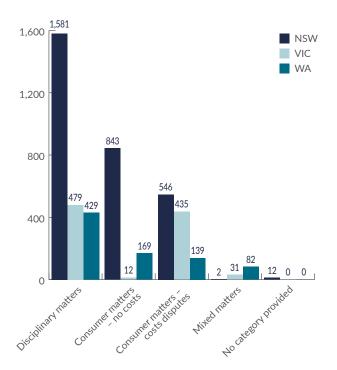
DLRA	NSW	VIC	WA	Total
LSNSW	653		·	653
NSW Bar	103			103
OLSC	2,228			2,228
VLSB+C		957		957
LPBWA			819	819
Total	2,984	957	819	4,760



Opened complaints by category and jurisdiction

The number of opened complaints is grouped into three categories under ss 269 to 271 of the Uniform Law: consumer, disciplinary or mixed matters.

Category	NSW	VIC	WA	Total
Disciplinary matters	1,581	479	429	2,489
Consumer matters – no costs	843	12	169	1,024
Consumer matters – costs disputes	546	435	139	1,120
Mixed matters	2	31	82	115
No category provided	12	0	0	12
Total	2,984	957	819	4,760



Consumer matters made up almost half (2,144 or 45%) of the total number of opened complaints. Similar to last year, the total number of consumer disputes was almost evenly split between consumer matters involving and not involving costs disputes.

Consumer matters not involving a costs dispute include complaints about a legal practitioner or a law practice relating to the provision of legal services to the complainant, which the DLRA determines should be resolved by the exercise of its functions under Part 5.3 of the Uniform Law.

Disciplinary matters also accounted for around half of the total number of new complaints (2,489 or 52.3%). This category is broad and includes many minor matters that fall short of a disciplinary breach but are categorised as disciplinary because they are not consumer matters. This category also includes s 270 complaints which, if substantiated, could amount to unsatisfactory professional conduct or professional misconduct.

Mixed matters are complaints that include issues relating to both disciplinary and consumer matters.

Opened complaints by issue and jurisdiction

The OLSC, LSNSW, NSW Bar, VLSB+C and LPBWA report on common complaint types and subtypes. These figures should be read in the context of the very large number of matters conducted by law practices and the outcome that only a small portion of these complaints were substantiated.

Complaint type	NSW	VIC	WA	Total
Ethical matters	879	346	381	1,606
Competence and diligence	637	142	287	1,066
Costs	408	466	177	1,051
Communication	703	45	258	1,006
Compliance matters	264	27	13	304
Trust money and trust accounts	64	52	13	129
Personal conduct	30	36	25	91
Complaint with no type provided	14	0	0	14
Total	2,999*	1,114*	1,154*	5,267*

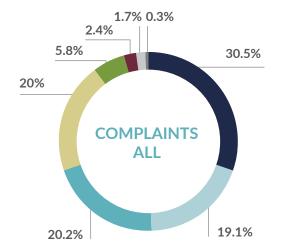
* These totals are more than the figure for all opened complaints because a complaint may contain more than one issue.

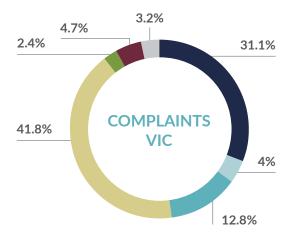
Like last year, the highest number of opened complaints by issue across all three jurisdictions fell under the broad heading of 'ethical matters' (1,606 or 30.5%). This complaint type includes allegations about instructions issues and misleading conduct. The proportion of complaints relating to ethical matters is consistent with previous years: 2023-29.4%; 2022-32%; 2021-29%.

Following ethical matters are complaints related to a legal practitioner's competence and diligence (1,066 or 20.2%, compared with 20.9% in 2023). This complaint type includes delay, poor advice/ case handling, and general incompetence.

The number of complaints about costs (1,051 or 20.0%) is similar to the complaints figures from 2023 (19.4%).

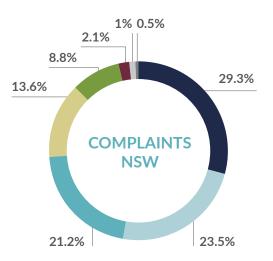
Complaints relating to communication have decreased slightly since last year (1,006 or 19.1%, compared with 20.4% in 2023).

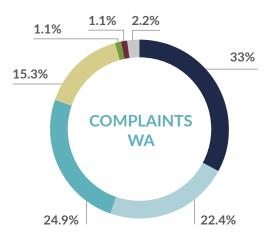












Opened complaints by individual practitioner and law practice type

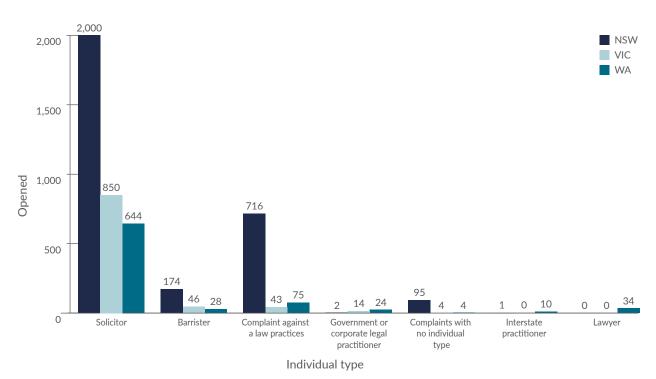
Complaints against solicitors in private practice ranked highest at 73.3%. This figure has fluctuated over recent years (2023-83.2%; 2022-75%; 2021-83.8%). The proportion of complaints against law practices (17.5%) has also fluctuated (2023-7.3%; 2022-18.3%; 2021-10.4%). Barristers were the subject of 5.2% of all complaints, similar to the 2023 figure of 5.6%.

These figures broadly reflect the proportion of solicitors (93.9%) and barristers (6.1%) that make up the legal profession in New South Wales, Victoria and Western Australia.

Breakdown of individual practitioner type which were the subject of a complaint by jurisdiction

Individual practitioner type	NSW	VIC	WA	Total
Solicitor	2,000	850	644	3,494
Barrister	174	46	28	248
Complaint against a law practice	716	43	75	834
Government or corporate legal practitioner	2	14	24	40
Complaints with no individual type	95	4	4	103
Interstate practitioner	1	0	10	11
Lawyer	0	0	34	34
Total	2.988*	957	819*	4.764*

* The total figure is higher than the number of complaints opened in the year because a legal practitioner may have a complaint lodged against them while they are a solicitor, then also when they move to the Bar. Therefore, there are individuals who can have more than one individual type.



Complaints by law practice type by jurisdiction

Like last year, over half of complaints related to incorporated legal practices (56.5%) (2023-54.3%, 2022-44%, 2021-51%).

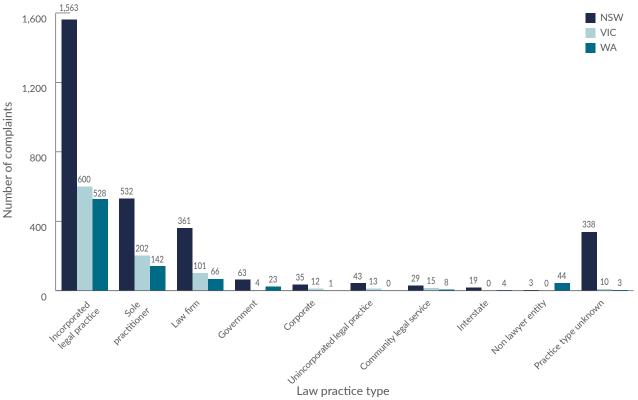
Complaints in relation to sole practitioners accounted for 18.4% of complaints, a slight decrease from the 2023 figure of 19.9% and previous year (2022-21%).

Complaints made in relation to law firms comprised 11.1% of all complaints, comparable to the proportion in 2023 (11.5%), 2022 (11%) and 2021 (13%).

Breakdown of law practice type by jurisdiction

Practice type	NSW	VIC	WA	Total
Incorporated legal practice	1,563	600	528	2,691
Sole practitioner	532	202	142	876
Law firm	361	101	66	528
Government	63	4	23	90
Corporate	35	12	1	48
Unincorporated legal practice	43	13	0	56
Community legal service	29	15	8	52
Interstate	19	0	4	23
Non lawyer entity	3	0	44	47
Practice type unknown	338	10	3	351
Total	2,986	957	819	4,762





Areas of practice associated with complaints

Consistent with previous reports, the greatest number (25.6%) of opened complaints involved family/de facto law matters. The second highest area of law was 'other civil' matters (15.9%) followed by commercial/corporations/franchise matters (9.8%).

Complaints involving conveyancing matters made up 8% of the total number, similar to 7.7% in 2023.

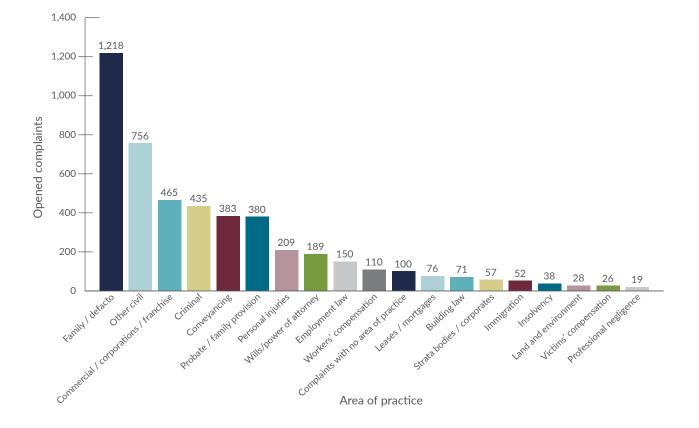
Complaints in probate/family provision claims were 8%, similar to 7.4% in 2023. Taken together with the area of practice of wills/powers of attorney, this group of claims, also referred to as 'elder law' complaints, made up 11.9% of all complaints.

Where complaints had not been assigned an area of practice, generally these complaints related to the legal practitioner's personal conduct and were unrelated to an area of practice.

Number of complaints by areas of practice

Area of practice	Total
Family/defacto	1,218
Other civil	756
Commercial/corporations/franchise	465
Criminal	435
Conveyancing	383
Probate/family provision	380
Personal injuries	209
Wills/power of attorney	189
Employment law	150
Workers' compensation	110
Complaints with no area of practice	100
Leases/mortgages	76
Building law	71
Strata bodies/corporates	57
Immigration	52
Insolvency	38
Land and environment	28
Victims' compensation	26
Professional negligence	19
Total	4,762*

This total is higher than the total number of opened complaints, as each complaint may have more than one associated area of practice.



Average number of opened and closed complaints

During the reporting year 4,760 complaint files were opened and 4,795 complaint files were closed. This figure includes the closure of complaints that were opened prior to this reporting period. More complaints were closed than opened with an average of 397 opened each month compared to 400 closed.

During the reporting year, 2,697 of the total 4,760 opened complaints were closed. By 30 June 2024, 56.7% of the opened complaints were finalised (compared to 54% in 2023), while 43.3% of complaints remained opened (compared to 46% in 2023).

It should be noted that the DLRAs continued to close a small number of complaints under previous legislation, and those figures are not captured here.

Total number of closed complaints by section of the Uniform Law

The following table provides a breakdown of all closed complaints by reference to the relevant provision of the Uniform Law.

Section	Outcome	2024	2023
273	Withdrawal of complaint	742	798
277	Closure of whole or part of complaint (any reason, any stage) after preliminary assessment*	2,901	2,813
287	Informal resolution of consumer matters	912	854
288	Mediation	19	13
289	Settlement agreements	18	1
290	Determination of consumer matters by the local regulatory authority	7	17
292	Binding determination in costs disputes	2	5
293	Cases where binding determinations are not made in costs disputes	109	92
299	Determination by local regulatory authority – unsatisfactory professional conduct	52	66
300	Initiation and prosecution of proceedings in designated tribunal	23	33
None	No Uniform Law section**	66	19
Total		4,851	4,711

* This covers matters from pre-assessment stage through to matters that have been fully investigated. See breakdown of s 277 closures below. It excludes duplicate complaints, the subject matter of which has been or is being investigated (s 277(1)(d)).

** This includes closures after the completion of an investigation where no finding of unsatisfactory professional conduct has been made and the DLRA is not of the opinion that the conduct may amount to professional misconduct.

The total of 4,851 includes matters commenced before the reporting period and excludes duplicate complaints. This figure exceeds the figure for closed complaints (4,795) because a complaint may be closed against more than one provision. For example, in a complaint with two streams (i.e. mixed), the consumer matter component may be closed under s 277(1)(b) of the Uniform Law and the disciplinary complaint may be closed under s 299(1)(c).

In total, 18.8% of complaints were subject to informal dispute resolution under s 287 of the Uniform Law.

Overall, 15.3% of closed complaints were withdrawn compared with 16.9% in 2023. Withdrawal of a complaint may occur at any stage of an investigation including where the substance of the complaint was addressed or resolved, and the complainant no longer wished to continue with the complaint.

In costs disputes where binding determinations are not made and where the DLRA is unable to finalise the case, the Uniform Law allows the parties to apply for a costs assessment or to make an application under jurisdictional legislation for the matter to be determined. This accounted for 2.2% of complaints closed.

A further 0.5% of the complaints were closed when a decision was taken to initiate tribunal proceedings.



Over half (59.8%) of the complaints were closed under s 277, which is stable compared to 59.7% in 2023.

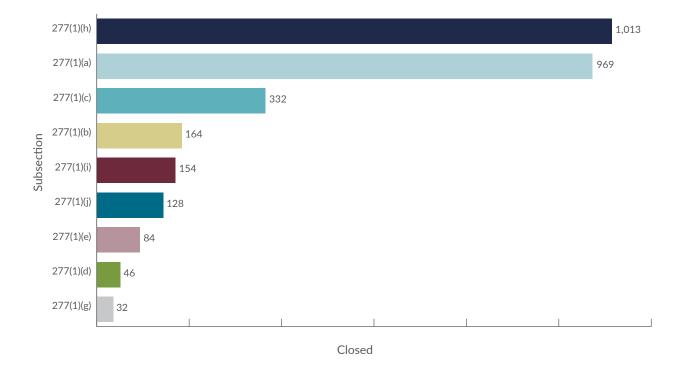
Table of closed complaints under s 277(1)

Section	Outcome	Total
277(1)(h)	DLRA views that complaint cannot result in a disciplinary outcome	1,013
277(1)(a)	Vexatious, misconceived, frivolous or lacking in substance	969
277(1)(c)	Complainant has not responded or responded inadequately	332
277(1)(b)	Time limit for making complaint was not waived	164
277(1)(i)	No DLRA power to deal with complaint	154
277(1)(j)	DLRA is satisfied that it is in the public interest to close	128
277(1)(e)	Subject matter better investigated by police or investigatory or law enforcement body	84
277(1)(d)	Subject matter of the complaint has been or is being investigated	46
277(1)(g)	Subject matter is the subject of civil	32
Total		2,922*

* This figure is more than the figure for all complaints closed under s 277 in the above table (2,901) because a complaint may be closed under more than one subsection of s 277. Section 277 is used to close complaints which do not proceed past preliminary assessment. Closure of complaints under s 277(1) in whole or in part may be due to:

- the DLRA forming the view that the complaint cannot result in disciplinary action (34.7%) under s 277(1)(h)
- the complaint being vexatious, misconceived, frivolous or lacking in substance (33.2%) under s 277(1)(a)
- a failure by the complainant to respond or provide adequate information (11.4%) under s 277(1)(c).

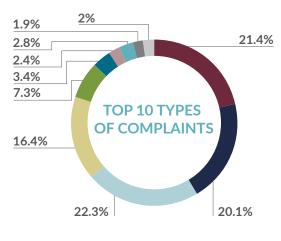
Closure under s 277(1) may also occur when the complaint is outside the jurisdiction of the relevant DLRA's powers (5.3%), or because the complaint would be more appropriately investigated by the police or other investigatory or law enforcement agency (2.9%).

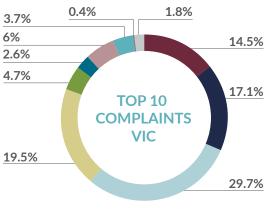


Top ten types of closed complaints by outcome and jurisdiction

The table and graph below represent the top ten types of closed complaints by outcome and jurisdiction, which is a subset (i.e. 4,536) of the outcome in all closed complaints (4,795).

Section	Outcome	NSW	VIC	WA	Total
277	No further investigation except consumer matters	653	295	65	1,013
277	Misconceived/lacking in substance	656	144	169	969
287	Informal resolution	657	170	85	912
273	Withdrawal of complaint	247	194	301	742
277	Failure/inadequate response to request for information	234	47	51	332
277	No power to investigate	100	26	28	154
277	Public interest	77	37	14	128
277	No waiver no costs	75	18	0	93
293	Cost assessment no binding costs	19	59	31	109
277	Referred to police or other	78	4	2	84
	Total	2,796	994	746	4,536

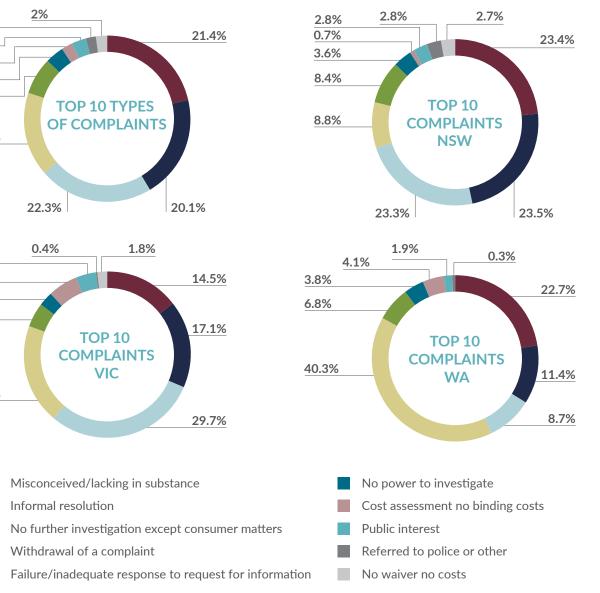




Misconceived/lacking in substance

Informal resolution

Withdrawal of a complaint



Top 10 outcomes – total

Determinations

The DLRA has the power under the Uniform Law to make a determination in both consumer and disciplinary matters. In consumer matters, they determine what is a fair and reasonable outcome. The legal practitioner may be ordered to apologise, redo the work or reduce fees, undertake further education or supervision, or pay compensation to their client.

In disciplinary matters, the DLRA may order a reprimand or caution if the practitioner is found to have engaged in unsatisfactory professional conduct. The DLRA may also make orders that the legal practitioner pay a fine of up to \$25,000 or recommending a condition be placed on their practising certificate.

The table below shows the number of determinations made by the DLRA during the reporting period.

Determination	NSW	VIC	WA	Total
Determination by	OLSC 6	1	0	7
local regulatory authority				
Binding	OLSC 1	1	0	2
determination in costs disputes				
Unsatisfactory	OLSC 6	11	2	52
professional	LSNSW 17			
conduct	NSW Bar 16			
Initiation and	LSNSW 5	9	8	23
prosecution of	NSW Bar 1			
proceedings in				
designated tribunal				
Total	52	22	10	84

It should be noted that any given complaint may have been subject to more than one determination (e.g., a costs determination and then later a disciplinary determination). Therefore, the above figures are not necessarily indicative of complaint numbers.

Internal reviews

Section 313 of the Uniform Law provides that the DLRA may (at its absolute discretion) conduct an internal review of a decision made by the authority (or its delegate) if the authority considers it appropriate to do so.

On review, the DLRA must consider whether the decision was dealt with appropriately and whether the decision was based on reasonable grounds.

The DLRA may confirm the original decision, make a new decision or refer it back to the original decision maker.

The table below includes information in relation to internal reviews completed during the reporting period in each jurisdiction.

	Total	Declined	Confirmed	Referred
NSW				
LSNSW	25	25	0	0
NSW Bar	11	11	0	0
OLSC	98	98	0	0
VIC	54	49	1	4
WA	34	34	0	0
Total	222	217	1	4

Court and tribunal decisions

The Secretariat is aware of the following decisions which include a discussion or an interpretation of the Uniform Law that sheds light on its operation.

A.C.N. 627 087 030 Pty Ltd t/as Yates Beaggi Lawyers v Poche [2024] NSWCA 145 (14 June 2024)

The case involved a dispute over legal costs in a family provision claim. Mr Poche, the respondent, sought a larger share of his mother's estate, and Yates Beaggi Lawyers (YB2) represented him. After a hearing, Mr Poche's share increased to \$350,000, but his legal costs were capped at \$125,000 despite totalling approximately \$627,110.

YB2 invoiced Mr Poche for \$366,975 in legal costs and disbursements. Mr Poche requested a cost assessment under the Uniform Law, resulting in a reduction of the legal costs to \$268,433, requiring YB2 to refund \$98,541. YB2 challenged this assessment through multiple legal avenues, including a review panel and an appeal to the District Court. YB2 argued that the costs assessor erred in applying the law under s 199 of the Uniform Law as was consistent with the Court of Appeal's authority in Frumar v The Owners of Strata Plan 36957 (2006) 67 NSWLR 321, and failed to properly consider proportionality. The District Court dismissed YB2's appeal, affirming that the cost assessment and subsequent reviews were conducted appropriately. YB2 applied for a judicial review of that decision.

The Court of Appeal clarified that *Frumar* should not be interpreted as requiring any specific method for cost assessments. Ultimately, the Court held that the costs assessor and review panel have the discretion to choose the most appropriate method for assessing costs, as long as they comply with the statutory obligations under the Uniform Law. YB2's insistence on a specific, prescriptive method has no basis in either *Frumar* or the relevant legal provisions.

The Court also rejected YB2's argument as to proportionality, stating that it was unnecessary to consider the costs assessor's approach because the review panel independently considered the relevant material and that Mr Poche was not properly advised on the potential legal costs and the likelihood of a costs capping order, which could have influenced his decisions regarding settlement.

The Law Society of New South Wales v Attorney General of New South Wales; ABC Insurance Pty Ltd v The Law Society of New South Wales [2024] NSWCA 90 (23 April 2024)

In January 2024, ABC Insurance Pty Ltd on behalf of Liberty Mutual Insurance company announced that it proposed to offer a policy of professional indemnity insurance (PII) to New South Wales legal practitioners for the 2024–2025 practising year. It described that policy as an "approved insurance policy" by reason that it satisfied the requirements of s 210(1) of the Uniform Law.

In response, the LSNSW maintained that s 210(1) either did not apply to or could not be satisfied by the ABC policy because of the enactment of s 95 of the *Legal Profession Uniform Law Application Act 2014* (NSW) (NSW Application Act) under which the Attorney General had approved three PII policies issued by Lawcover Insurance Pty Ltd.

Two proceedings had been commenced and were removed to the New South Wales Court of Appeal for it to consider:

- 1. Can the LSNSW grant or renew a practising certificate under s 44 and s 45 of the Uniform Law if the applicant:
 - a. does not have or will not have on or before the grant or renewal, PII approved by the Attorney General of New South Wales pursuant to s 95 of the NSW Application Act, and
 - b. is not exempt from the requirement to hold or be covered by PII pursuant to the Uniform Law or the Uniform General Rules?

- 2. If the answer to Question 1 is yes:
 - a. is the ABC Policy a policy of PII issued or provided by an insurer authorised by APRA under the *Insurance Act 1973* (Cth) to carry on insurance business in Australia, within the meaning of s 210(1)((a)(ii)(A) of the Uniform Law, and
 - b. does the ABC policy comply with the minimum standards specified in the Uniform General Rules for the purpose of s 210 of the Uniform Law, as required by s 210(1)(b)(i) of the Uniform Law?

On 23 April 2024, the Court answered as follows:

- 1. No, provided the Attorney General has approved at least one insurance policy under s 95(2) of the NSW Application Act for a class of entities that includes the applicant for the practising certificate.
- 2. This question does not arise as the proviso to the answer to Question 1 is satisfied with respect to a policy for the 2024–2025 practising year.

Angeleska v Victorian Legal Admissions Board [2023] VSCA 220 (12 September 2023)

The applicant had applied to the VLAB for admission to the legal profession. The delegate of the VLAB determined that the applicant had not demonstrated that she was a fit and proper person to be admitted to the legal profession. An appeal, under s 26(1) of the Uniform Law, was dismissed by a judge of the trial division and the applicant appealed that decision to the Court of Appeal.

An issue that arose was whether the applicant had fully satisfied her duty of disclosure, as set out in rule 17 of the Legal Profession Uniform Law Admission Rules 2015. The Court of Appeal noted that the applicant's circumstances were unusual in that she had a guite complicated involvement as a participant in litigation over a lengthy period of time. The way in which she had conducted herself in that litigation was relevant to the question of whether she was a fit and proper person to be admitted to legal practice. When applying for admission, the applicant did not provide detailed information about her significant history of litigation or adverse judicial comments about her conduct in those matters. The trial judge found that the applicant had not demonstrated sufficient insight into her past conduct or understanding of why it was not right or acceptable. The application for leave to appeal was ultimately refused.

In a footnote to its reasons, the Court of Appeal suggested that the VLAB could consider the provision of express guidance to applicants for admission as to what needs to be disclosed in relation to litigation in which they have been involved (whether as a party or a witness or some other capacity), or adverse comments made about them by judicial officers. Following this judgment, the Law Admissions Consultative Committee amended the Disclosure Guidelines for Applicants for Admission to the Legal Profession to provide more guidance as to what applicants should disclose in relation to involvement in civil litigation.

Dive Lawyers Pty Ltd t/as Dive Lawyers & Notaries v The Manager, Costs Assessment [2024] NSWSC 721 (14 June 2024)

Dive Lawyers (the plaintiff) was retained by the second defendant in May 2020 for a legal dispute. Dive Lawyers issued several invoices to the second defendant, totalling over \$147,000, none of which were paid. Dive Lawyers terminated the retainer in August 2021, leading to further disputes, including a complaint by the second defendant to the OLSC. The complaint paused the recovery of costs.

In 2022, Dive Lawyers attempted to file three cost assessments, but one was rejected for filing by the Manager, Costs Assessment on the basis that it was one and a half weeks outside the 12-month period and s 198(4) of the Uniform Law did not provide for any extension of time being considered for law practices – it only applied to clients and third-party payers. Dive Lawyers challenged this rejection, arguing that the application should have been accepted for filing and then referred for a determination on whether it was out of time and if so, whether it could be dealt with.

The Supreme Court agreed with Dive Lawyers, ruling that the application should be accepted and the time extension considered afterward. Referring to s 198 of the Uniform Law and regulation 34 of the Legal Profession Uniform Law Application Regulation 2015 (NSW), His Honour observed that:

"No part of either s 198 or reg 34 permits the first defendant to reject the filing of an application for a costs assessment because it is out of time. It is important to repeat the distinction between the filing of the assessment and the consideration of the assessment, the latter including whether or not an extension of time will be granted."

His Honour later observed that "... s 198 does not provide an explanation of why a law practice is not able to apply for a determination but a client or third party payer are able to do so. It may be that there is an element of consumer protection, but that does not explain depriving a law practice of rights given to clients and third party payers..."

His Honour was of the view that regulation 34 requires the Manager, Costs Assessment, to accept for filing an out of time application for costs assessment, and then refer it to a costs assessor. The costs assessor, after noting the application is out of time, would then refer the application back to the Manager, Costs Assessment, to determine if it is just and fair for the application to be dealt with after the 12-month period.

Giurina v McLeay & Anor [2023] VSC 397 (13 July 2023)

In this case, Mr Giurina sought judicial review of a County Court decision convicting him of breaching s 11(1) of the Uniform Law by representing himself as entitled to engage in legal practice. The Supreme Court examined whether the County Court exceeded its jurisdiction or failed to observe the law in reaching its decision.

The Supreme Court held that s 11(1) of the Uniform Law, which prohibits unqualified entities from representing themselves as entitled to engage in legal practice, is a strict liability offence. The Court rejected Mr Giurina's arguments that the provision required proof of intent or knowledge, affirming that the provision captures any act of holding out an entitlement to practice. The Court found that Mr Giurina was not a qualified entity under the Uniform Law as he did not hold a current practising certificate.

Other decisions

We are also grateful to the DLRAs for bringing the following decisions to our attention:

- Council of the NSW Bar Association v Rollinson [2024] NSWCA 84 (19 April 2024)
- Picos v Council of the New South Wales Bar Association [2023] NSWCA 218 (13 September 2023)
- Marcevski v Victorian Legal Services Board [2024] VSC 323 (17 June 2024)
- Victorian Legal Services Board v Mericka [2024] VSC 1 (12 January 2024)
- Victorian Legal Services Board v Bowers-Taylor (No 3) [2023] VSC 771 (19 December 2023)
- Legal Practice Board Of WA v Rodgers [2024] WASC 247 (14 June 2024)

- Council of the New South Wales Bar Association v Waterstreet [2024] NSWCATOD 47 (12 April 2024)
- Ndou v Council of the Law Society of New South Wales [2023] NSWCATOD 111 (26 July 2023)
- The Council of the Law Society of New South Wales v FZK [2023] NSWCATOD 154 (27 October 2023)
- Council of the Law Society of New South Wales v Buckley [2023] NSWCATOD 180 (7 December 2023)
- Council of the Law Society of New South Wales v Buckley [2024] NSWCATOD 44 (15 April 2024)
- Council of the Law Society of New South Wales v Sideris [2024] NSWCATOD 3 (5 January 2024)
- The Application of FXI under s 121 of the Legal Profession Uniform Law (NSW) [2024] NSWCATOD 6 (18 January 2024)

Fidelity funds

The fidelity funds are statutory compensation schemes maintained by the LSNSW for New

South Wales legal practitioners, by the VLSB+C for Victorian legal practitioners and the Legal Contribution Trust for Western Australian legal practitioners.

The Uniform Law requires that claims against the fidelity fund received on or after 1 July 2015 in New South Wales and Victoria and 1 July 2022 in Western Australia are determined independently of the legal profession.

In New South Wales and Western Australia, an annual contribution to the fidelity fund is made by legal practitioners who wish to be granted a principal or employee practising certificate. In Victoria, the fidelity fund fee is charged at variable rates to principals and employees who work in law practices that operate a trust account.

Corporate legal practitioners and government legal practitioners are not required to contribute to the fidelity fund in any jurisdiction.

The following information relates to fidelity fund claims under the Uniform Law in the reporting period.

2023–2024 financial year	New South Wales	Victoria	Western Australia
Practitioners contributing to the fidelity fund	28,253	14,474	5,243
Balance of the fidelity fund as at 30 June 2023	\$52,109,814.84	\$3,854,961	\$25,000,000
Claims outstanding as at 1 July 2023	8	30	0
Claims received during the FY2023-2024	34	21	1
Classification of claims	All new claims were classified as being claims relating to trust money	Claims relate to "limb (a)" type defaults – being alleged failure to pay or deliver trust money or property arising from an act or omission of an associate of a law practice involving fraud or dishonesty; or "limb (b)" type defaults – being alleged fraudulent dealings with trust property arising from an act or omission of an associate involving fraud or dishonesty	The new claim was classified as being a claim relating to trust money
Value of claims received	\$5,312,002.16	\$5,231,390.20	\$4,400
Number of claims allowed/ partly allowed/ settled	19	18	0
Value of payments made	\$418,283.82	\$4,595,138.14 (this includes capital and interest, and not all of this has been paid by 30 June 2024)	\$0

2023–2024 financial year	New South Wales	Victoria	Western Australia
Reasons for allowing claims	Claims were allowed because the claimant suffered a pecuniary loss as a result of a default as defined in s 219 of the Uniform Law	Claims were allowed, broadly, where it was found that a claimant had suffered pecuniary loss from a default	No claims were allowed
Disallowed claims	1	7 (a further 6 were withdrawn)	0
Reasons for disallowing claims	Claims were disallowed because there was no pecuniary loss suffered by the claimant and no default	Claims were disallowed, generally, where the Board or Delegate was not satisfied a compensable default had been established (including because they were not satisfied a claim was made about trust money or that there was evidence of fraud or dishonesty)	No claims were disallowed
Appeals made by unsuccessful claimants	1	0	1
Claims outstanding at end of FY2022-2023	18	20	1
Court proceedings commenced as a result of claim	0	0	1



FINANCIAL STATEMENTS

For the year ended 30 June 2024

Contents

	tement by Chief Executive Officer Commissioner	50
Inde	ependent Auditor's Report	51
Stat	tement of comprehensive income	53
Stat	tement of financial position	54
Stat	tement of changes in equity	55
Stat	tement of cash flows	56
Not	tes to the financial statements	57
1.	Statement of material accounting policy information	57
2.	Expenses excluding losses	58
3.	Revenue	60
4.	Current assets - cash and cash equivalents	61
5.	Current assets – receivables	61
6.	Plant and equipment	62
7.	Leases	63
8.	Current liabilities – payables	65
9.	Current / non-current lease liabilities	66
10.	Current / non-current provisions	66
11.	Commitments	67
12.	Contingent assets and liabilities	67
13.	Reconciliation of cash flows from operating activities to net result	67
14.	Financial instruments	68
15.	Related party disclosures	70
16.	Events after the reporting period	71

Statement by Chief Executive Officer and Commissioner

For the year ended 30 June 2024

Pursuant to section 7.6(4) of the *Government Sector Finance Act* 2018 (NSW), I state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the *Government Sector Finance Act 2018* (NSW), the *Government Sector Finance Regulation 2024* (NSW) and the NSW Treasurer's directions, and
- present fairly the Legal Services Council's financial position, financial performance and cash flows.

Signed in accordance with a resolution of the Legal Services Council made pursuant to clause 26 of Schedule 1 to the *Legal Profession Uniform Law*.

loore

Heather Moore Chief Executive Officer, Legal Services Council and Commissioner for Uniform Legal Services Regulation

26 September 2024 Sydney



INDEPENDENT AUDITOR'S REPORT

Legal Services Council, incorporating the Commissioner for Uniform Legal Services Regulation

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Legal Services Council, incorporating the Commissioner for Uniform Legal Services Regulation (the Council), which comprise the Statement by the Chief Executive Officer and Commissioner, the Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the Government Sector Finance Regulation 2024 (GSF Regulation) and the Treasurer's Directions
- presents fairly the Council's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Level 19, Darling Park Tower 2, 201 Sussex Street, Sydney NSW 2000 GPO Box 12, Sydney NSW 2001 | t 02 9275 7101 | mail@audit.nsw.gov.au | audit.nsw.gov.au

Chief Executive Officer and Commissioner's Responsibilities for the Financial Statements

The Chief Executive Officer and Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive Officer and Commissioner's responsibility also includes such internal control as the Chief Executive Officer and Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer and Commissioner is responsible for assessing the Council's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Susan Prichard Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

26 September 2024 SYDNEY

Statement of comprehensive income

for the year ended 30 June 2024

		Actual 2024	Actual 2023
For such that have	Notes	\$'000	\$'000
Expenses excluding losses			
Operating expenses			
Personnel services expenses	2(a)	1,211	1,360
Other operating expenses	2(b)	301	331
Depreciation and amortisation	2(c)	85	116
Finance costs	2(d)	2	3
Total expenses excluding losses		1,599	1,810
Revenue			
Grants and contributions	3(a)	1,808	1,797
Interest revenue	3(b)	73	40
Total revenue		1,881	1,837
Net result		282	27
Other comprehensive income		_	
TOTAL COMPREHENSIVE INCOME		282	27

Statement of financial position

As at 30 June 2024

	Notes	Actual 2024 \$'000	Actual 2023 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	4	1,933	1,629
Receivables	5	11	3
Total current assets		1,944	1,632
Non-current assets			
Plant and equipment	6	-	16
Right of use assets	7	70	139
Total non-current assets		70	155
Total assets		2,014	1,787
LIABILITIES			
Current liabilities			
Payables	8	206	253
Lease liabilities	9	72	71
Provisions	10	235	177
Total current liabilities	10	513	501
Non-current liabilities			
Lease liabilities	9	-	72
Provisions	10	9	4
Total non-current liabilities		9	76
Total liabilities		522	577
Net assets		1,492	1,210
EQUITY			
Accumulated funds		1,492	1,210
Total equity		1,492	1,210

Statement of changes in equity

for the year ended 30 June 2024

	Accumulated funds \$'000	Total equity \$'000
Balance at 1 July 2023	1,210	1,210
Net result for the year	282	282
Other comprehensive income	-	_
Total comprehensive income for the year	282	282
Transactions with owners in their capacity as owners	-	_
Balance at 30 June 2024	1,492	1,492
Balance at 1 July 2022	1,183	1,183
Net result for the year	27	27
Other comprehensive income	-	-
Total comprehensive income for the year	27	27
Transactions with owners in their capacity as owners	-	-
Balance at 30 June 2023	1,210	1,210

Statement of cash flows

for the year ended 30 June 2024

	Notes	Actual 2024 \$'000	Actual 2023 \$'000
Cash flows from operating activities			
Payments			
Personnel services related		(1,100)	(1,362)
Suppliers for goods and services		(431)	(284)
Finance cost		(2)	(3)
Total payments		(1,533)	(1,649)
Receipts			
Grant & contribution received		1,808	1,798
Interest received		73	40
GST refunded		27	33
Total receipts		1,908	1,871
Net cash flows from operating activities	13	375	222
Cash flows from financing activities			
Payment of principal portion of lease liabilities		(71)	(71)
Net cash flows from financing activities		(71)	(71)
Net increase in cash and cash equivalents		304	151
Opening cash and cash equivalents		1,629	1,478
Closing cash and cash equivalents	4	1,933	1,629

Notes to the financial statements

for the year ended 30 June 2024

1. Statement of material accounting policy information

(a) Reporting entity

The Legal Services Council (Council) is an incorporated statutory body, and the Commissioner for Uniform Legal Services Regulation (Commissioner) is a statutory office holder established under the Legal Profession Uniform Law. The Legal Profession Uniform Law is applied as a law of NSW by the Legal Profession Uniform Law Application Act 2014 (NSW) (Application Act). Section 7(1) of the Application Act provides that the Government Sector Audit Act 1983 (NSW) and the Government Sector Finance Act 2018 (NSW) (GSF Act) apply to the Council and the Commissioner as if they were each a GSF agency within the meaning of those Acts.

These financial statements are for the Council and incorporate transactions and balances of the Commissioner. The transactions and balances of the Commissioner in isolation are considered immaterial to these financial statements. On this basis, the reporting entity is referred to as the Legal Services Council, incorporating the Commissioner for Uniform Legal Services Regulation. These entities do not represent the Crown.

The Council, incorporating the Commissioner, is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. Under clause 17(3) of Schedule 1 to the Legal Profession Uniform Law the functions of the Chief Executive Officer (CEO) of the Council are exercised by the Commissioner.

The financial statements of the Council, incorporating the Commissioner, for the year ended 30 June 2024 have been authorised for issue by the Council on 26 September 2024.

(b) Basis of preparation

The Council's financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- the requirements of the GSF Act
- applicable Australian Accounting Standards (which include Australian Accounting Interpretations), and
- Treasurer's Directions issued under the GSF Act.

The financial statements have been prepared on a going concern basis.

Plant and equipment and certain financial assets and liabilities are measured at fair value. Other financial statement items are prepared under the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency which is the Council's presentation and functional currency.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the Council as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of the acquisition or as part of an item of expense.
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

(e) Accumulated Funds

The category "Accumulated Funds" includes all current and prior period retained funds.

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(g) Change in accounting policy, including new or revised Australian Accounting Standards

(i) Effective for the first time in 2023-24

The accounting policies applied in 2023–24 are consistent with those of the previous financial year. Several amendments and interpretations apply for the first time in 2023–24, but do not have a material impact on the Council's financial statements.

(ii) Issued but not yet effective

The following new Australian Accounting Standards are not yet effective and have not been applied, as per NSW Treasury Policy and Guidance TPG 23-04 *Mandates of options and major policy decisions under Australian Accounting Standards*:

- AASB 17 Insurance Contracts (effective from 1 January 2023)
- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture (effective from 1 January 2025)
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current (effective from 1 January 2024)
- AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of

2. Expenses excluding losses

(a) Personnel services expenses

Amendments to AASB 10 and AASB 128 and Editorial Corrections (effective from 1 January 2025)

- AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback (effective from 1 January 2024)
- AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants (effective from 1 January 2024)
- AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector (effective from 1 July 2026)
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities (effective from 1 January 2024)
- AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements (effective from 1 January 2024)
- AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2 (effective from 1 January 2024)
- AASB 2023-5 Amendments to Australian Accounting Standards – Lack of Exchangeability (effective from 1 January 2025)

The impact of the new standards and interpretations issued but not yet effective is considered to be not material.

	2024 \$'000	2023 \$'000
Salaries and wages (including annual leave)	1,028	1,130
Payroll tax	61	61
Superannuation	91	57
Redundancy expense	-	94
Long service leave	31	18
Total	1,211	1,360

Employees are provided by the NSW Department of Communities and Justice (NSW Department) to carry out the Council's operating functions. While the Commissioner is a statutory officer, the Commissioner is for administrative purposes treated as an employee of the NSW Department. The remuneration of the Chair and members of the Council is also administered by the NSW Department.

The NSW Department recovers its employee related expenses (including entitlement and leave accruals) from the Council. The employee related expenses paid or payable to the NSW Department are classified as "Personnel Services" in the Statement of Comprehensive Income, and are calculated by the NSW Department using the following recognition and measurement criteria:

- (i) Salaries and wages (including non-monetary benefits), and annual leave expenses are recognised and measured at undiscounted amounts of the benefits in the period which the employees render the service.
- (ii) Superannuation the expense for certain superannuation schemes (e.g. Basic Benefit and Aware Super, formerly First State Super) is calculated as a percentage of the employees' salaries. For other superannuation schemes (State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.
- (iii) On-costs, such as payroll tax, workers' compensation insurance and fringe benefits tax, which are consequential to employment, are recognised as expenses where the employee benefits to which they relate have been recognised.

(b) Other operating expenses

	2024 \$'000	2023 \$'000
Administration	73	33
Audit fees	36	41
Communications	5	2
Consultancy services	73	87
Corporate Services – NSW Department of Communities and Justice ¹	45	42
Legal fees	15	40
Travel	54	86
Total	301	331

1 The NSW Department provides corporate services to the Council under a service partnership agreement which covers finance, procurement, human resources, and information and digital services.

(c) Depreciation

	2024 \$'000	2023 \$'000
Depreciation		
Plant and equipment	16	47
Right of use asset – premises	69	69
Total	85	116

Refer to Note 6 for recognition and measurement policies on depreciation.

(d) Finance costs

	2024 \$'000	2023 \$'000
Interest expense on lease liabilities	2	3
Total	2	3

Recognition and measurement

Finance costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate for not-for-profit NSW General Government Sector entities.

3. Revenue

(a) Contributions

	2024 \$'000	2023 \$'000
Contribution from NSW Department of Communities and Justice	1,005	997
Contribution from Legal Practice Board in Western Australia	169	170
Contribution from Victorian Legal Services Board	634	630
Total	1,808	1,797

Recognition and measurement

Funding contributions were provided by the NSW Department, the Victorian Legal Services Board (VLSB) and the Legal Practice Board in Western Australia (LPBWA) based on the Council's operating budget that was approved by the Standing Committee (comprising the Attorneys Generals of NSW, Victoria and Western Australia). Funding is split between NSW, Victoria and Western Australia and calculated in accordance with clause 8.1.2 of the Intergovernmental Agreement, that is with reference to each participating jurisdiction's proportion of the total number of legal practitioners to whom practising certificates were issued over the immediately preceding year.

The NSW contribution is funded by a \$400 fee charged on each lawyer's admission in NSW. The fee is collected by the NSW Legal Profession Admission Board and is allocated to the NSW Department for the purposes of the Council. The source of the VLSB funding is prescribed by s 139 of the Legal Profession Uniform Law Application Act 2014 (Vic) to be the Victorian Public Purpose Fund. The Western Australian contribution is funded by a fee of \$30 charged on application for a practising certificate, prescribed by cl 36 of the Legal Profession Uniform Law Application Kegulation Regulations 2022 (WA), and collected by the LPBWA.

Contribution revenue from the NSW Department, the VLSB and the LPBWA is recognised in the year in which it is received.

(b) Interest revenue

	2024 \$'000	2023 \$'000
Interest revenue	73	40
Total	73	40

Recognition and measurement

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For the financial assets that become credit impaired, the effective interest rate is applied to the amortised cost of the financial asset (that is, after deducting the loss allowance for expected credit losses).

(c) Deemed appropriations and summary of compliance

Section 4.7 of the GSF Act states that deemed appropriation money is government money that a GSF agency receives or recovers (including from the Commonwealth or another entity) of a kind prescribed by the regulations that—

- (a) forms part of the Consolidated Fund, and
- (b) is not appropriated under the authority of an Act.

The contribution from the NSW Department meets the definition of deemed appropriation money as prescribed by clause 34(1)(b) of the *Government Sector Finance Regulation* 2024 (NSW).

The Attorney General of NSW is taken to have been given an appropriation out of the Consolidated Fund under the authority of section 4.7 of the GSF Act, at the time the Council and the Commissioner receive or recover any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Council. The spending authority of the Attorney General from deemed appropriation money has been delegated or sub-delegated to the CEO of the Council and the Commissioner for its own services.

The delegation/sub-delegations for FY2024, authorising the CEO of the Council and the Commissioner to spend deemed appropriation money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Council. The individual transaction limits have been properly observed.

The contribution from Victoria is not considered deemed appropriation money as, under s 139 of the *Legal Profession Uniform Law Application Act 2014* (Vic), the VLSB must pay out of the Public Purpose Fund each financial year an amount determined by the Victorian Attorney-General as Victoria's contribution to the funding of the Council.

The contribution from Western Australia is not considered deemed appropriation money as s 34 of the *Legal Profession Uniform Law Application Act 2022* (WA) provides that the LPBWA must pay Western Australia's funding contribution as required by the Intergovernmental Agreement to the Council.

4. Current assets - cash and cash equivalents

	2024 \$'000	2023 \$'000
Cash at bank and on hand	1,933	1,629
Total	1,933	1,629

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash on hand and bank balances. Refer to Note 14 for details regarding credit risk and market risk arising from financial instruments.

5. Current assets – receivables

	2024 \$'000	2023 \$'000
Current receivables		
GST Receivable	7	3
Other Receivable	4	_
Total	11	3

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 14.

Recognition and measurement

Receivables are recognised for accounting purposes only when they comply with established asset recognition criteria, when the Council becomes a party to the contractual provisions of the instrument and the debts can be reliably measured and provide a future economic benefit.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

6. Plant and equipment

(a) Total plant and equipment

	Plant and equipment \$'000
At 1 July 2023 – fair value	
Gross carrying amount	250
Accumulated depreciation and impairment	(234)
Net carrying amount	16
At 30 June 2024 – fair value	
Gross carrying amount	250
Accumulated depreciation and impairment	(250)
Net carrying amount	-

Reconciliation

A reconciliation of the carrying amount of plant and equipment at the beginning and end of the current reporting period is set out below:

	Plant and equipment \$'000
Year ended 30 June 2024	
Net carrying amount at start of year	16
Depreciation expense (Note 2(c))	(16)
Net carrying amount at end of year	-

Reconciliation

A reconciliation of the carrying amount of plant and equipment at the beginning and end of the prior reporting period is set out below:

	Plant and equipment \$'000
Year ended 30 June 2023	
Net carrying amount at start of year	63
Depreciation expense (Note 2(c))	(47)
Net carrying amount at end of year	16

(b) Plant and equipment held and used by the Council

All plant and equipment included in Note 6(a) above is held and used by the Council.

Recognition and measurement

Acquisition of plant and equipment

Plant and equipment are initially measured at cost, and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to the asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Capitalisation threshold

Plant and equipment costing \$3,000 and above individually (or forming part of a network costing more than \$3,000) are capitalised.

Depreciation of plant and equipment

Depreciation is provided for on a straight-line basis so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Council. All material identifiable components of assets are depreciated separately over their useful lives. In the case of leasehold improvements, the shorter of estimated useful life or term of lease is applied.

The depreciation rates used for each class of assets are as follows:

Asset Class	Rate of Depreciation
Leasehold improvements	20%

Revaluation of plant and equipment

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP21-09). This policy adopts fair value in accordance with AASB 13 Fair Value Measurement and AASB 116 Property, Plant and Equipment.

Non specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. Any difference between fair value and depreciated replacement cost is unlikely to be material.

The residual values, useful lives and methods of depreciation of plant and equipment are reviewed at each financial year end.

Impairment of plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 Impairment of Assets is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material.

There is an assessment at each reporting date of whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the asset's recoverable amount is estimated. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

7. Leases

The Council leases office accommodation. Lease contracts are typically made for fixed periods of 1 to 5 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreement does not impose any covenants and leased assets may not be used as security for borrowing purposes. The Council does not provide residual value guarantees in relation to leases.

(a) Right-of-use asset under lease

	Right	of-use asset \$'000
At 1 July 2023 – cost		
Gross carrying amount		421
Accumulated depreciation and impairment		(282)
Net carrying amount		139
At 30 June 2024 – cost		
Gross carrying amount		421
Accumulated depreciation and impairment		(351)
Net carrying amount		70
	2024 \$'000	2023 \$'000
Year ended 30 June		
Balance at 1 July	139	208
Depreciation expense (Note 2(c))	(69)	(69)
Net carrying amount at end of year	70	139

(b) Lease liabilities

The following table presents liabilities under leases.

	2024 \$'000	2023 \$'000
Balance at 1 July	143	213
Interest expenses	2	3
Payments	(73)	(73)
Balance at 30 June	72	143

The following amounts were recognised in the Statement of Comprehensive Income for the year ending 30 June 2024 in respect of leases where the Council is the lessee:

	2024 \$'000	2023 \$'000
Depreciation expense of right-of-use assets	69	69
Interest expense on lease liabilities	2	3
Total amount recognised in the Statement of Comprehensive Income	71	72

The Council had total cash outflows for leases of \$73k in FY2024 (FY2023: \$74k).

Recognition and measurement

Contracts are assessed at inception to determine whether the contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets are recognised and measured at the present value, except for short-term leases and leases of low-value assets.

Right-of-use assets

Right-of-use assets are recognised at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer Note 7 above), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Right-of-use assets are subsequently measured at cost and depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

• Office space accomodation 1 to 5 years

The right-of-use assets are also subject to impairment. There is an assessment at each reporting date of whether there is an indication that the asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the same policy outlined in Note 6 is applied.

Lease liabilities

At the commencement date of the lease, lease liabilities are recognised and measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- payments of penalties for terminating the lease, if the lease term reflects the Council exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease.

Short-term leases and leases of low-value assets

The short-term lease recognition exemption is applied to short-term leases of plant and equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The lease of low-value assets recognition exemption is also applied to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as an expense on a straight-line basis over the lease term.

8. Current liabilities - payables

	2024 \$'000	2023 \$'000
Other		
Creditors and sundry accruals	59	113
Amount owing to NSW Department of Communities and Justice	120	41
Accrued payroll expense	27	99
Total	206	253

Details regarding liquidity risk are disclosed in Note 14.

Recognition and measurement

Payables represent liabilities for goods and services provided to the Council and other amounts. Shortterm payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

9. Current / non-current lease liabilities

	2024 \$'000	2023 \$'000
Current		
Lease liability (Note 7)	72	71
	72	71
Non-current		
Lease liability (Note 7)	-	72
	-	72

Details regarding liquidity risk are disclosed in Note 14.

Recognition and measurement

Lease liabilities classified as financial liabilities at amortised cost are initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

10. Current / non-current provisions

	2024 \$'000	2023 \$'000
Current: Provision for personnel services		
Annual leave* and related on-costs	155	126
Long service leave* and related on-costs	80	51
Total	235	177
Non-current: Provision for personnel services		
Long service leave [*] and related on-costs	9	4
Total	9	4
Aggregate Provision for personnel services		
Provisions – current	235	177
Provisions – non-current	9	4
Accrued salary, wages and on-costs	27	99
Total	271	280
*Expected settlement of provision for personnel services		
No later than 12 months	79	35
Later than 12 months	156	142
Total	235	177

Personnel services provisions comprise the Council's liability to the NSW Department for annual leave, long service leave and superannuation arising from personnel services rendered by the NSW Department as at balance date.

Recognition and measurement - provision for personnel services

Annual leave

Annual leave is not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The effect of discounting has been assessed as immaterial to annual leave. All annual leave is classified as a current liability even where the liability is not expected to be settled within 12 months as there is no unconditional right to defer settlement.

Long service leave

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date in accordance with AASB 119 Employee Benefits. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using Commonwealth government bond rates at the reporting date.

Superannuation

Payment to defined contribution superannuation plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of superannuation and payroll tax.

11. Commitments

The Council has no capital expenditure commitments as at 30 June 2024 (2023: \$nil).

12. Contingent assets and liabilities

The Council does not have any contingent assets and liabilities as at 30 June 2024 (2023: \$nil).

13. Reconciliation of cash flows from operating activities to net result

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income is as follows:

	2024 \$'000	2023 \$'000
Net cash flows from operating activities	375	222
Depreciation expense	(85)	(116)
Increase / (decrease) in receivables and prepayments	8	(144)
Decrease / (increase) in payables	47	(95)
(Increase) / decrease in provisions	(63)	160
Net result for the year	282	27

14. Financial instruments

The Council's principal financial instruments are outlined below. These financial instruments arise directly from the Council's operations or are required to finance the Council's operations. The Council does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The risks arising from financial instruments are outlined below, together with how they are managed. Further quantitative and qualitative disclosures are included throughout the financial statements.

The CEO, the Council's Audit and Risk Committee and the Council have responsibilities for the establishment and oversight of risk management and review and agree strategies for managing risks. The risk register is established to identify and analyse the risks faced by the Council, to set out controls and to monitor risks. Compliance is reviewed by the Audit and Risk Committee and the Council on a regular basis. No risks in relation to financial instruments have been identified for inclusion on the risk register.

(a) Financial instrument categories

Class	Notes	Category	Carrying amount 2024 \$'000	Carrying amount 2023 \$'000
Financial assets				
Cash and cash equivalents	4	Amortised cost	1,933	1,629
Receivables ¹	5	Amortised cost	-	-
Financial liabilities				
Payables ²	8	Financial liabilities measured at amortised cost	206	253
Lease liabilities	9	Financial liabilities measured at amortised cost	72	143

1 Excludes statutory receivables and prepayments (i.e., not within scope of AASB 7).

2 Excludes statutory payables and unearned revenue (i.e., not within scope of AASB 7).

The classification of financial assets and liabilities is determined after initial recognition and, when allowed and appropriate, is re-evaluated at each financial year end.

(b) Financial risks

i. Credit risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the Council. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Council, including cash and receivables. No collateral is held by the Council. The Council has not granted any financial guarantees.

Cash and cash equivalents

Cash comprises cash on hand and bank balances.

Receivables – trade debtors

Collectability of trade debtors is reviewed on an ongoing basis. Procedures, as established in the Treasurer's Directions, are followed to recover outstanding amounts, including letters of demand.

The Council has a single trade debtor and is not exposed to credit risk as at 30 June 2024.

ii. Liquidity risk

Liquidity risk is the risk that the Council will be unable to meet its payment obligations when they fall due. Risk is managed through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets.

During the current and prior year, the Council had no loans payable. No assets have been pledged as collateral. The Council's exposure to liquidity risk is deemed insignificant based on prior period data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TC 11-12 Payment of Accounts. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the payment of simple interest is at the discretion of the CEO.

The table below summarises the maturity profile of the Council's financial liabilities based on contracted undiscounted payments, together with the interest rate exposure.

Maturity analysis and interest rate exposure of financial liabilities

			Interest Rate Exposure		Maturity Dates		
	Weighted average effective interest rate	Nominal Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non- interest bearing \$	< 1 year \$	1-5 years \$
2024					· · · ·		
Financial liabilities							
Payables		206	-	-	206	-	-
Lease liabilities	1.57%	72	72	-	-	72	-
		278	72	-	206	72	-

Maturity analysis and interest rate exposure of financial liabilities

			Interest Rate Exposure			Maturity Dates	
	Weighted		Fixed	Variable	Non-		
	average effective	Nominal Amount	Interest Rate	Interest Rate	interest bearing	< 1 1000	1 5 1000
	interest rate	Amount \$	s s	s s	bearing \$	< 1 year \$	1–5 years \$
2023							
Financial liabilities							
Payables		253	-	-	253	-	-
Lease liabilities	1.57%	143	143	-	-	71	72
		396	143	-	253	71	72

iii. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices and comprises interest rate risk and other price risk. The Council's only exposure to market risk is interest rate risk on cash balances.

iv. Interest rate risk

The Council does not have exposure to interest rate risk through interest bearing liabilities. The Council does not account for any fixed rate financial instruments at fair value through profit or loss or at fair value through

other comprehensive income. Therefore, for these financial instruments a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/-1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Council's exposure to interest rate risk is set out below.

		2024		2023		
	\$'000	\$'000	\$'000	\$'000		
	-1%	+1%	-1%	+1%		
Net Result	(19)	19	(16)	16		
Equity	(19)	19	(16)	16		

(c) Fair value measurement

i. Fair value compared to carrying amount

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 fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council does not hold financial assets and financial liabilities where the fair value differs from the carrying amount.

ii. Fair value recognised in the Statement of Financial Position

It has been assessed that cash, trade receivables, trade payables and lease liabilities approximate their fair values, largely due to the short-term maturities of these instruments. The Council does not hold financial assets and liabilities that are valued at fair value using valuation techniques.

15. Related party disclosures

The Council's key management personnel compensation is as follows:

	2024 \$'000	2023 \$'000
Salaries ¹	356	498
Post employment benefits ¹	39	37
Total remuneration	395	535

1 The Council made reclassifications between salaries and post-employment benefit to enhance the presentation in 2023–24 which resulted in realignment of comparatives.

The Council did not enter into any transactions or loans, including transactions on arm's length terms and conditions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

The Council's key management personnel and their compensation disclosures are limited to the key decision makers, i.e. CEO and all members of the Council. The remuneration of the Council's key management personnel includes Council members.

During the year, the Council received funding contributions from the participating jurisdictions as set out in Note 3 (a). A member of the VLSB and a member of the LPBWA are also members of the Council.

The aggregate value of the material transactions and related outstanding balances as at and for the year ending 30 June 2024 are as follows:

		2024	
	Transaction value	Net receivable/ (payable)	
	Notes	\$	\$
Nature of transactions			
Contribution from NSW Department of Communities and Justice	3	1,005	-
Contribution from Legal Practice Board in Western Australia	3	169	-
Contribution from Victorian Legal Services Board	3	634	-
Payable to NSW Department of Communities and Justice	8	-	(147)
		1,808	(147)

		2023		
	Notes	Transaction value \$	Net receivable/ (payable) \$	
Nature of transactions				
Contribution from NSW Department of Communities and Justice	3	997	-	
Contribution from Legal Practice Board in Western Australia	3	170	-	
Contribution from Victorian Legal Services Board	3	630	-	
Payable to NSW Department of Communities and Justice	8	-	(140)	
		1,797	(140)	

16. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years.

END OF AUDITED FINANCIAL STATEMENTS



Level 3, 19 O'Connell Street Sydney NSW 2000

PO Box H326 Australia Square NSW 1215

T +61 2 9692 1300 E lsc@legalservicescouncil.org.au