

LEGAL COSTS COMMITTEE

ANNUAL REPORT

2016 - 2017

31 August 2017

LEGAL COSTS COMMITTEE ANNUAL REPORT

In accordance with the *Financial Management Act* 2006, I submit to the Honourable John Quigley MLC, Attorney General for the State of Western Australia, for information and presentation to Parliament, the Annual Report of the Legal Costs Committee of Western Australia for the period 1 July 2016 to 30 June 2017.



Clare Thompson
CHAIR

LEGAL COSTS COMMITTEE

The Legal Costs Committee was first established following the proclamation of the *Acts Amendment (Legal Practitioners, Costs and Taxation) Act 1987* on 12 February 1988. Subsequently, the Legal Costs Committee's jurisdiction was reaffirmed by the *Legal Practice Act 2003* and more recently, by Division 9 of Part 10 of the *Legal Profession Act 2008 (Act)*. The Legal Costs Committee is responsible under the Act for making determinations for the remuneration of legal practitioners in respect of the matters specified under Division 5 of Part 10 of the Act, as well as other legislation, in the following areas of legal practice:

- ◆ Non-contentious business carried out by legal practitioners;
- ◆ Supreme Court of Western Australia;
- ◆ District Court of Western Australia;
- ◆ Magistrates Courts;
- ◆ Official Prosecutions (Accused's Costs);
- ◆ Public Notaries;
- ◆ Family Court of Western Australia; and
- ◆ State Administrative Tribunal.

Before the establishment of the Legal Costs Committee, costs and scales of fees, except for a scale for the Court of Petty Sessions in the period prior to the establishment of the Magistrates Court, and that for Public Notaries, were set by the Judges of the Courts, or by the Under Secretary for Law, as the case required.

Since the proclamation of the *Acts Amendment (Legal Practitioners, Costs and Taxation) Act*, the scope of work undertaken by the Legal Costs Committee has changed in that by virtue of the *Magistrates Court Act 2004* and the *Magistrates Court (Civil Proceedings) Act 2004*, the Local Court and Court of Petty Sessions ceased to exist and were replaced by the Magistrates Court exercising both civil and criminal jurisdiction. In 2009 the Family Court of Western Australia and the State Administrative Tribunal were included as additional jurisdictions requiring the Legal Costs Committee's attention. In 2016, Magistrates exercising Family Law jurisdiction was recognised as necessitating a separate determination.

During the period 1 July 2016 to 30 June 2017, the Legal Costs Committee comprised:

Ms CH Thompson, Barrister, Francis Burt Chambers, as Chair;

Ms A Gaffney, Chartered Accountant;

Mr M Cocker, Retired State Public Servant;

Dr J Dudley, Senior Lecturer in Politics, Murdoch University;

Mr M Curwood, Barrister, Francis Burt Chambers; and

Mr BW Ashdown, Barrister, John Toohey Chambers.

The Committee normally meets on a monthly basis, as its business requires, and in the 2016/2017 financial year, the Committee met on **eight** occasions.

1. Determinations – 2016/2017 Financial Year

The Legal Costs Committee completed four reviews resulting in the publication on 28 February 2017 and 20 June 2017 of the determinations listed below.

- (a) *Legal Profession (Magistrates Court) (Family Law) Determination 2017;*
- (b) *Legal Profession (Solicitors Costs) Determination 2017;*
- (c) *Legal Profession (Non-Contentious Probate Costs) Determination 2017; and*
- (d) *Legal Profession (Public Notaries) Determination 2017.*

2. Determinations anticipated in 2017/2018 Financial Year

The Legal Costs Committee anticipates that it will complete reviews and make the following determinations during the next financial year:

- (a) *Legal Profession (Supreme Court) (Contentious Business) Determination 2016;*
- (b) *Legal Profession (Supreme Court and District Court) (Criminal Jurisdictions) Determination 2016;*
- (c) *Legal Profession (District Court Appeals) (Contentious Business) Determination 2016;*
- (d) *Legal Profession (Family Court) Determination 2016;*
- (e) *Legal Profession (Magistrates Court) (Civil) Determination 2016;*
- (f) *Legal Profession (Magistrates Court) (Criminal) Determination 2016;*
- (g) *Legal Profession (Official Prosecutions) (Accused's Costs) Determination 2016;*
- (h) *Legal Profession (State Administrative Tribunal) Determination 2016; and*
- (i) *Legal Profession (Magistrates Court) (Family Law) Determination 2017.*

The *Legal Profession (Magistrates Court) (Family Law) Determination 2017* was a new determination first made in 2017 and arose when it came to the Committee's attention that a lacuna existed in respect to the costs covered by this determination. In accordance with the Committee's usual practice, it will in future be reviewed concurrently with all contentious business determinations.

3. Performance Measures

OUTPUT	2016/17		
	TARGET	ACTUAL	VARIANCE
Quantity	3	4	1
Quality	Not Assessed	Not Assessed	N/A
Timeliness	In accordance with statutory requirements.		
Cost (Average cost per determination)	\$42,557	\$31,273	(\$11,284)

4. Accounts and Performance Indicators

The financial statements and performance indicators for the year ended 30 June 2017 are attached.

5. Report on Operations

The Legal Costs Committee does not employ staff nor does it have its own premises. The facilities used by the Committee comply with the requirements listed under the *Financial Management Act 2006* and are provided by the Department of the Attorney General.

6. General Comments

To ensure the principle is not overlooked, the Legal Costs Committee again notes that the Effectiveness Indicator and the Efficiency Indicator, if taken in isolation in any given financial year, can give rise to a distorted assessment of the Committee's effectiveness and efficiency. The Committee suggests a period of at least three consecutive financial years, over which the relative indicator results are averaged, is likely to produce a more accurate assessment of those outcomes.

I would like to record the Committee's appreciation for the continued assistance of the Chief Justice of Western Australia, various Registrars the Supreme Court, the Chief Judge of the Family Court of Western Australia, The Law Society of Western Australia, the Western Australian Bar Association, and other organisations including the Family Law Practitioners Association, the Public Notaries Society of Western Australia Incorporated in respect of the Committee's reviews and the ongoing work of the Committee.

7. Executive Assistance

The Legal Costs Committee wishes to record its appreciation of the valuable help and assistance provided during the year by Mr Jay Weir of the Department of the Attorney General. Mr Weir has offered the Committee and myself in particular, great assistance with the administration of the Committee and publication of our notices, reports and determinations.

The Committee wishes to record its appreciation for the service and support Mr Weir has given over the past year.

The Legal Costs Committee continues to rely heavily on the willingness of its members to implement all administrative and drafting functions, which are an essential part of ensuring the Committee fulfils its statutory obligations.



Clare Thompson

CHAIR

LEGAL COSTS COMMITTEE

BUDGET ESTIMATES FOR 2017 / 18

In accordance with the *Financial Management Act 2006* and pursuant to Treasurer's Instructions the budget estimates for the Legal Costs Committee for the 2017/18 financial year, as submitted to the Honourable Attorney General, are as follows:

LEGAL COSTS COMMITTEE

BUDGETED STATEMENT OF FINANCIAL PERFORMANCE

COST OF SERVICES	\$
Expenses	
Board members fees & entitlements	50,425
Other expenses	21,605
Secretarial and Management support	54,376
Total cost of services	126,406
INCOME FROM STATE GOVERNMENT	
Service appropriations (grants from DotAG)	60,000
Resources received free of charges	54,376
Total income from State Government	114,376
SURPLUS / (DEFICIT) FOR THE PERIOD	(12,030)



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

LEGAL COSTS COMMITTEE

Report on the Financial Statements

Opinion

I have audited the financial statements of the Legal Costs Committee which comprise the Statement of Financial Position as at 30 June 2017, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Legal Costs Committee for the year ended 30 June 2017 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Committee in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Committee for the Financial Statements

The Committee is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Committee.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Legal Costs Committee. The controls exercised by the Committee are those policies and procedures established by the Committee to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Legal Costs Committee are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2017.

The Committee's Responsibilities

The Committee is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Legal Costs Committee for the year ended 30 June 2017. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Legal Costs Committee are relevant and appropriate to assist users to assess the Committee's performance and fairly represent indicated performance for the year ended 30 June 2017.

The Committee's Responsibility for the Key Performance Indicators

The Committee is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Committee determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Committee is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Committee's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Legal Costs Committee for the year ended 30 June 2017 included on the Committee's website. The Committee's management is responsible for the integrity of the Committee's website. This audit does not provide assurance on the integrity of the Committee's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



DON CUNNINGHAME
ACTING DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 August 2017

Legal Costs Committee of Western Australia

Disclosures and Legal Compliance

Financial Statements and Notes

Certification of Financial Statements

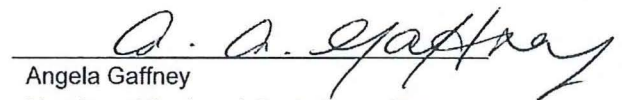
For the year ended 30 June 2017

The accompanying financial statements of the Legal Costs Committee have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2017 and the financial position as at 30 June 2017.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.


Clare Thompson
Chair of the Legal Costs Committee

28 August 2017


Angela Gaffney
Member of the Legal Costs Committee

28 August 2017



Rodolfo Montilva Castillo
A/ Chief Finance Officer

28 August 2017



Statement of Comprehensive Income

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
COST OF SERVICE			
Expenses			
Board member fees and entitlements	5	50,425	49,402
Other expenses	6	19,314	20,971
Secretarial and management support	8	55,352	52,781
Total cost of services		125,091	123,154
Net cost of services		125,091	123,154
 Income from State Government	 8		
Grants		60,000	65,000
Resources received free of charge		55,352	52,781
Total income from State Government		115,352	117,781
 DEFICIT FOR THE PERIOD		 (9,739)	 (5,373)
 TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		 (9,739)	 (5,373)

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Legal Costs Committee of Western Australia
Annual Report 2016/2017

Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
Current Assets			
Cash and cash equivalents	13	26,613	36,770
Receivables	9	238	5,591
Other assets	10	40	40
Total Current Assets		26,891	42,401
TOTAL ASSETS		26,891	42,401
LIABILITIES			
Current Liabilities			
Payables	11	83	5,854
Total Current Liabilities		83	5,854
TOTAL LIABILITIES		83	5,854
NET ASSETS		26,808	36,547
EQUITY			
Contributed equity	12	39,335	39,335
Accumulated deficit		(12,527)	(2,788)
TOTAL EQUITY		26,808	36,547

The Statement of Financial Position should be read in conjunction with the accompanying notes.



Legal Costs Committee of Western Australia
Annual Report 2016/2017

Statement of Changes in Equity
For the year ended 30 June 2017

	Note	Contributed equity \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2015	12	39,335	2,585	41,920
Total comprehensive income for the period		-	(5,373)	(5,373)
Balance at 30 June 2016		39,335	(2,788)	36,547
Balance at 1 July 2016		39,335	(2,788)	36,547
Total comprehensive income for the period		-	(9,739)	(9,739)
Balance at 30 June 2017		39,335	(12,527)	26,808

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows
For the year ended 30 June 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM STATE GOVERNMENT			
Grant from the Department of the Attorney General		60,000	65,000
Net cash provided by State Government		60,000	65,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Payments to members and suppliers		(75,510)	(69,561)
GST payments on purchases		(1,608)	(1,566)
Receipts			
Receipts from services		5,042	
GST receipts from taxation authority		1,919	1,312
Net cash used in operating activities	13	(70,157)	(69,815)
Net increase in cash and cash equivalents		(10,157)	(4,815)
Cash and cash equivalents at the beginning of the period		36,770	41,585
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	13	26,613	36,770

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

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Notes to the Financial Statements

Note 1: Australian Accounting Standards

General

The Legal Costs Committee's (the "Committee") financial statements for the year ended 30 June 2017 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). The Committee has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Committee cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's instruction 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not yet operative) by the Committee for the annual reporting period ended 30 June 2017.

Note 2: Summary of significant accounting policies

(a) General statement

The Committee is an independent statutory authority established under the *Legal Profession Act 2008*.

The Committee prepares general purpose financial statements in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's instructions impose legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated. The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

(c) Reporting entity

The reporting entity comprises the Committee and no other related bodies.

Mission

The Committee's mission is to regularly review scales of legal costs in accordance with its governing legislation and to provide transparency in the manner in which those legal costs are determined.

Service

As there is only one service provided by the Committee, the Schedule of Income and Expense by Service and Schedule of Assets and Liabilities by Service have not been prepared.

(d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. The following specific recognition criteria must also be met before revenue is recognised for the major categories as follows:

Notes to the Financial Statements

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Committee obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

(f) Financial instruments

In addition to cash, the Committee has two categories of financial instrument:

- Loans and receivables
- Payables

These have been disaggregated into the following classes:

Financial assets

- Cash and cash equivalents
- Receivables

Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(g) Cash and cash Equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent assets comprise cash on hand and short term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of change in value.

(h) Accrued Salaries

Accrued salaries (see Note 11 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Committee considers the carrying amount of accrued salaries to be equivalent to its fair value.

(i) Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Committee will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(j) Payables

Payables are recognised when the Committee becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalents to fair value, as settlement is generally within 30 days.

(k) Superannuation expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive income and comprises employer contributions paid to the Gold State Superannuation Scheme (GSS) (concurrent contributions), the West State Superannuation Scheme, the Government Employees Superannuation Board (GESB), or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(l) Services received free of charge or for nominal cost

Services received free of charge or for nominal cost that the Committee would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

Notes to the Financial Statements

(m) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

Note 3: Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Committee has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2016 that impact on the Committee.

AASB 1057	<i>Application of Australian Accounting Standards</i>	
	This Standard lists the application paragraphs for each other Standard (and Interpretation), grouped where they are the same. There is no financial impact.	
AASB 2015-1	<i>Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]</i>	
	These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012 2014 Cycle in September 2014, and editorial corrections. The Committee has determined that the application of the Standard has no financial impact.	
AASB 2015-2	<i>Amendments to Australian Accounting Standards Australian Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]</i>	
	This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.	
AASB 2015-6	<i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]</i>	
	The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. There is no financial impact.	

Future impact of Australian Accounting Standards not yet operative

The Committee cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 1101. By virtue of a limited exemption, the Committee has early adopted AASB 2015 7 Amendments to Australian Accounting Standards Fair Value Disclosures of Not for Profit Public Sector Entities. Where applicable, the Committee plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 9	<i>Financial Instruments</i>	1 Jan 2018
	This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i> , introducing a number of changes to accounting treatments.	
	The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i> . The Committee has not yet determined the application or the potential impact of the Standard.	

Notes to the Financial Statements

Operative for
reporting periods
beginning on/after

AASB 15	<i>Revenue from Contracts with Customers</i> This Standard establishes the principles that the Committee shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Committee's income is principally derived from appropriations which will be measured under AASB 1058 <i>Income of Not-for-Profit Entities</i> and will be unaffected by this change. However, the Committee has not yet determined the potential impact of the Standard on 'User charges and fees' and 'Sales' revenues. In broad terms, it is anticipated that the terms and conditions attached to these revenues will defer revenue recognition until the Committee has discharged its performance obligations.	1 Jan 2019
AASB 1058	<i>Income of Not-for-Profit Entities</i> This Standard clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction gives rise to a liability, a performance obligation (a promise to transfer a good or service), or, an obligation to acquire an asset. The Committee has not yet determined the application or the potential impact of the Standard.	1 Jan 2019
AASB 2010-7	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i> This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Committee has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 2014-1	<i>Amendments to Australian Accounting Standards</i> Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Committee to determine the application or potential impact of the Standard.	1 Jan 2018
AASB 2014-5	<i>Amendments to Australian Accounting Standards arising from AASB 15</i> This Standard gives effect to consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The mandatory application date of this Standard has been amended by AASB 2015-8 to 1 January 2018. The Committee has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 2014-7	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i> This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Committee has not yet determined the application or the potential impact of the Standard.	1 Jan 2018

Notes to the Financial Statements

		Operative for reporting periods beginning on/after
AASB 2015-8	<i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i> This Standard amends the mandatory effective date (application date) of AASB 15 <i>Revenue from Contracts with Customers</i> so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. For Not-For-Profit entities, the mandatory effective date has subsequently been amended to 1 January 2019 by AASB 2016-7. The Committee has not yet determined the application or the potential impact of AASB 15.	1 Jan 2019
AASB 2016-2	<i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i> This Standard amends AASB 107 <i>Statement of Cash Flows</i> (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.	1 Jan 2017
AASB 2016-3	<i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i> This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Committee has not yet determined the application or the potential impact.	1 Jan 2018
AASB 2016-4	<i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i> This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 <i>Fair Value Measurement</i>. The Committee has not yet determined the application or the potential impact.	1 Jan 2017
AASB 2016-7	<i>Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities</i> This Standard amends the mandatory effective date (application date) of AASB 15 and defers the consequential amendments that were originally set out in AASB 2014-5 <i>Amendments to Australian Accounting Standards arising from AASB 15</i> for not-for-profit entities to annual reporting periods beginning on or after 1 January 2019, instead of 1 January 2018. There is no financial impact.	1 Jan 2017
AASB 2016-8	<i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i> This Standard inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.	1 Jan 2019
AASB 2017-2	<i>Amendments to Australian Accounting Standards – Further Annual Improvements 2014-2016 Cycle</i> This Standard clarifies the scope of AASB 12 by specifying that the disclosure requirements apply to an entity's interests in other entities that are classified as held for sale, held for distribution to owners in their capacity as owners or discontinued operations in accordance with AASB 5. There is no financial impact.	1 Jan 2017

Notes to the Financial Statements

Note 4: Compensation of Key Management Personnel

The Committee has determined that key management personnel include Ministers and members of the Committee. However, the Committee is not obligated to compensate Ministers and therefore disclosures in relation to Ministers' compensation may be found in the *Annual Report on State Finances*.

Total compensation for members of the Committee for the reporting period are presented within the following bands:

	2017	2016
Compensation Band (\$)		
10,000 – 20,000	1	1
0 – 10,000	5	6
	\$	\$
Short-term employee benefits	46,050	45,116
Post-employment benefits	4,375	4,286
Total compensation of members of the Committee	50,425	49,402

Note 5: Board members fees and entitlements

	2017	2016
	\$	\$
Board member fees	46,050	45,116
Superannuation - defined contribution plans ^(a)	4,375	4,286
	50,425	49,402

(a) Defined contribution plans include West State, GESB and other eligible funds.

Note 6: Other expenses

	2017	2016
	\$	\$
Advertising expenses	6,099	5,387
Notice publication expenses	2,566	5,322
Audit Fees	9,600	9,400
Other expenses	1,049	862
	19,314	20,971

Note 7: Related Party Transactions

The Committee is a wholly owned and controlled entity of the State of Western Australia. In conducting its activities, the Committee may be required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to State.

Related parties of the department include:

- all Ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements;
- associates and joint ventures, that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

Notes to the Financial Statements

Significant transactions with government related entities

Significant transactions include:

- services received free of charge from Department of Attorney General (Note 8);
- superannuation payments to GESB - \$3,208 (Note 5);
- Grants from the Department of Attorney General (Note 8).

Material transactions with related parties

The Committee have no material related parties transactions.

Note 8: Income from State Government

	2017	2016
	\$	\$
Grant from the Department of the Attorney General	60,000	65,000
	<u>60,000</u>	<u>65,000</u>

Resources received free of charge from other state government agencies during the period:^(a)

Department of the Attorney General

- secretarial and management support^(b)

Total Income from State Government

55,352	52,781
<u>115,352</u>	<u>117,781</u>

(a) Resources received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. The value of the resources received free of charge recognised during the period was calculated based on estimates and information provided by agencies.

(b) The Committee has recognised expenses equivalent to this resources received free of charge income.

Note 9: Receivables

	2017	2016
	\$	\$
<u>Current</u>		
Receivable	-	5,042
GST receivable	238	549
Total Current	<u>238</u>	<u>5,591</u>

Note 10: Other assets

	2017	2016
	\$	\$
<u>Current</u>		
Prepayments	40	40
Total Other Assets	<u>40</u>	<u>40</u>

Notes to the Financial Statements

Note 11: Payables

	2017	2016
	\$	\$
<u>Current</u>		
Trades and other creditors	83	5,854
Total current	83	5,854

Note 12: Equity

The Government holds the equity interest in the Committee on behalf of the community. Equity represents the residual interest in the net assets of the Committee.

	2017	2016
	\$	\$
Contributed equity		
Balance at start of period	39,335	39,335
Balance at end of period	39,335	39,335
 Accumulated surplus / (deficit)		
Balance at start of period	(2,788)	2,585
Result for the period	(9,739)	(5,373)
Balance at end of period	(12,527)	(2,788)
 Total Equity at end of period	26,808	36,547

Note 13: Notes to the Statement of Cash Flows

Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2017	2016
	\$	\$
Cash and cash equivalents	26,613	36,770
	26,613	36,770

Reconciliation of net cost of services to net cash flows used in operating activities

	2017	2016
	\$	\$
Net cost of services	(125,091)	(123,154)
 <u>Non-cash items</u>		
Resources received free of charge	55,352	52,781
 <u>(Increase)/decrease in assets</u>		
Current receivable	5,042	(5,042)
GST receivable	311	(254)
 <u>Increase/(decrease) in liabilities</u>		
Decrease in current payables	(5,771)	5,854
 Net cash used in operating activities	(70,157)	(69,815)

Notes to the Financial Statements

Note 14: Financial instruments

(a) Financial risk management objectives and policies

Financial instruments held by the Committee are cash and cash equivalents, receivables, and payables. The Committee has limited exposure to financial risks. The Committee's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Committee's receivables defaulting on their contractual obligations resulting in financial loss to the Committee. Credit risk also arises from cash and cash equivalents held at banks and financial institutions.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at Note 14(c) 'Financial instruments disclosures' and Note 9 'Receivables'.

The credit risk associated with the Committee's financial assets is minimal. The Committee does not have any significant credit risk as services are provided only to government agencies. In addition, receivable balances are monitored on an ongoing basis with the result that the Committee's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk other than in respect of cash and cash equivalents.

Liquidity risk

Liquidity risk arises when the Committee is unable to meet its financial obligations as they fall due. The Committee is exposed to liquidity risk through its trading in the normal course of business. The Committee has appropriate procedures to manage cash flows by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Committee income on the value of its holdings of financial instruments. The Committee does not trade in foreign currency and is not materially exposed to other price risks because it does not hold investments in securities or bonds.

The Committee is not exposed to interest rate risk because cash and cash equivalents are non-interest bearing and it has no borrowings therefore neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

(b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are:

	2017	2016
	\$	\$
<u>Financial Assets</u>		
Cash and cash equivalents	26,613	36,770
Loans and receivables ^(a)	-	5,042
	<u>26,613</u>	<u>41,812</u>
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	83	5,854
	<u>83</u>	<u>5,854</u>

(a) The amount of loans and receivables exclude GST recoverable from the Australian Taxation Office (statutory receivable) and prepaid expenses.

(c) Financial instruments disclosures

Credit Risk

The following table details the Committee's maximum exposure to credit risk and the ageing analysis of financial assets. The Committee's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets.

Notes to the Financial Statements

The Committee does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

Ageing analysis of financial assets

	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired				Impaired financial assets \$
			Up to 1 month \$	1-3 months \$	3 months to 1 year \$	More than 5 years \$	
2017							
Cash and cash equivalents	26,613	26,613	-	-	-	-	-
Receivables ^(a)	-	-	-	-	-	-	-
	26,613	26,613	-	-	-	-	-
2016							
Cash and cash equivalents	36,770	36,770	-	-	-	-	-
Receivables ^(a)	5,042	5,042	-	-	-	-	-
	41,812	41,812	-	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the Australian Taxation Office (statutory receivable) and prepaid expenses.

Liquidity risk

The following table details the contractual maturity analysis of financial assets and financial liabilities.

Maturity analysis of financial assets and financial liabilities

	Carrying Amount \$	Nominal Amount \$	Up to 1 month \$	1-3 months \$	3 months to 1 year \$	1-5 years \$	More than 5 years \$
2017							
<u>Financial Assets</u>							
Cash and cash equivalents	26,613	26,613	26,613	-	-	-	-
Receivables ^(a)	-	-	-	-	-	-	-
	26,613	26,613	26,613	-	-	-	-
<u>Financial Liabilities</u>							
Payables	83	83	83	-	-	-	-
	83	83	83	-	-	-	-
2016							
<u>Financial Assets</u>							
Cash and cash equivalents	36,770	36,770	36,770	-	-	-	-
Receivables ^(a)	5,042	5,042	5,042	-	-	-	-
	41,812	41,812	41,812	-	-	-	-
<u>Financial Liabilities</u>							
Payables	5,854	5,854	5,854	-	-	-	-
	5,854	5,854	5,854	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the Australian Taxation Office (statutory receivable) and prepaid expenses.

Fair values

All financial assets and liabilities recognised in the Statement of Financial Position are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Notes to the Financial Statements

Note 15: Remuneration of auditor

Remuneration paid or payable to the Auditor General in respect of the audit for current financial year is as follows:

	2017	2016
	\$	\$
Auditing the accounts, financial statements and key performance indicators	9,700	9,600

Note 16: Contingent liabilities and contingent assets

There were no contingent liabilities and contingent assets as at 30 June 2017 (2016: nil).

Note 17: Events occurring after the end of the financial period

There were no events occurring after the balance date at the end of the financial year.

Note 18: Related bodies

The Committee had no related bodies during the financial year (2016: nil).

Note 19: Affiliated bodies

The Committee had no affiliated bodies during the financial year (2016: nil).

Note 20: Supplementary financial information

There were no losses of public moneys or other public property through theft or default during the financial year (2016: nil).

There were no write offs of public money or other public property during the financial year (2016: nil).

There were no gifts of public property during the financial year (2016: nil).

LEGAL COSTS COMMITTEE

KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2017

Certification of Key Performance Indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Legal Costs Committee's performance, and fairly represent the performance of the Legal Costs Committee for the financial year ended 30 June 2017.



Clare Thompson
Chair of the Legal Costs Committee
28 August 2017

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LEGAL COSTS COMMITTEE
PERFORMANCE INDICATORS

2016 - 2017

RELATIONSHIP TO GOVERNMENT GOALS

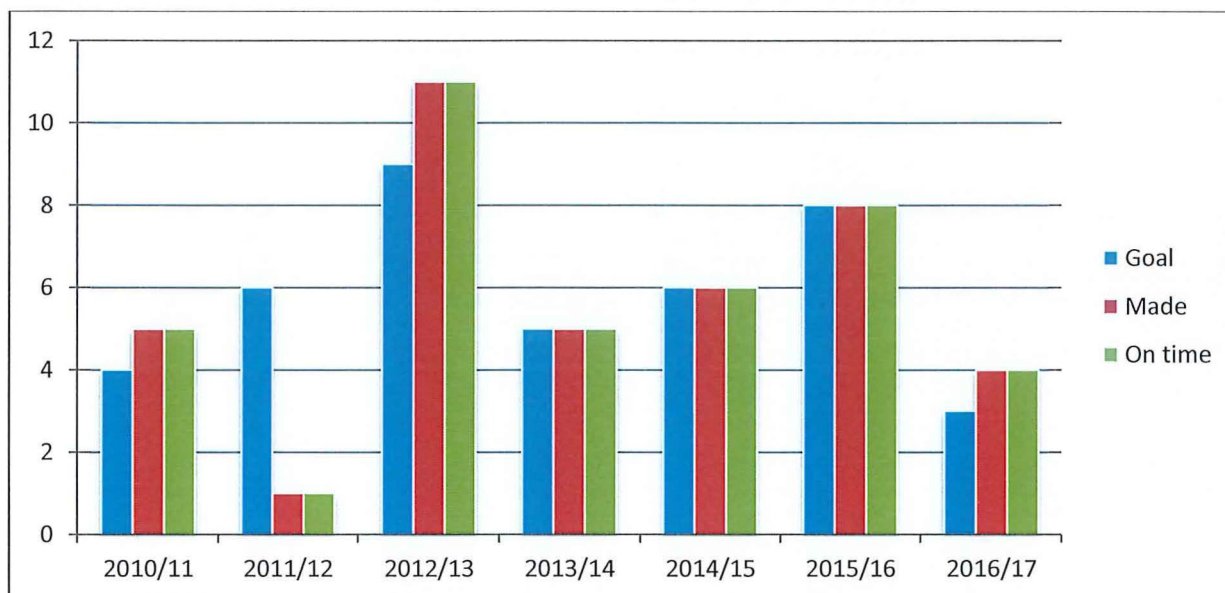
Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the agency's service and desired outcome, and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Results-Based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.	In accordance with section 276 of the <i>Legal Profession Act 2008</i>, to review each determination in force at least once in the period of two years in the following jurisdictions: “ Supreme Court (Contentious Business) “ District Court (Appeals) (Contentious Business) “ Supreme Court & District Court (Criminal) “ Magistrates Court (Civil) “ Magistrates Court (Criminal) “ Magistrates Court (Family Law) “ Non-Contentious Probate Costs “ Solicitors Costs “ Official Prosecutions (Accused's Costs) “ Public Notaries “ State Administrative Tribunal “ Family Court of Western Australia	1. Review of determination

EFFECTIVENESS INDICATOR

The Effectiveness Indicator means the extent to which Legal Costs Committee determinations are completed in accordance with established deadlines, including the goals set out at item 2 of the Annual Report for the year ended 30 June 2017.

Performance Measure: The number of Determinations made during the year and completed on time.



The Legal Costs Committee made and completed the following determinations during the financial year ended 30 June 2017:

- (a) *Legal Profession (Magistrates Court) (Family Law) Determination 2017; (Note 1)*
- (b) *Legal Profession (Solicitors Costs) Determination 2017;*
- (c) *Legal Profession (Non-Contentious Probate Costs) Determination 2017; and*
- (d) *Legal Profession (Public Notaries) Determination 2017.*

The Legal Costs Committee does not employ staff but the administrative function is undertaken at no cost by staff from the Department of the Attorney General. Hence, the Legal Costs Committee considers that the development of further effectiveness indicators would not be meaningful or relevant.

Note 1

The committee resolved to adopt this determination during the year and was not part of the "goal".

EFFICIENCY INDICATOR

Efficiency Indicator measures cost per determination.

Cost per Determination

Year	Target		Actual		Variance to target	
	Cost	Number	Cost	Number	Cost	Number
2016/17	\$42,557	3	\$31,273	4	(\$11,284)	1
2015/16	\$15,380	8	\$15,394	8	\$14	0
2014/15	\$20,871	6	\$20,718	6	(\$153)	0
2013/14	\$24,679	5	\$23,891	5	(\$788)	0
2012/13	\$13,942	9	\$10,867	11	(\$3,075)	2

The cost per determination is calculated based on the total cost of services for the Legal Costs Committee in a given year divided by the number of determinations completed in that year.

There is a significant variance between actual and target for 2016/17 due to the addition of the *Legal Costs (Magistrates Court) (Family Law) Determination 2017*, a determination first undertaken in this year and which was unforeseen as at 1 July 2016.

The cost per determination is lower than the prior year due to significant variance between the number of determinations undertaken in 2015/16 and 2016/17. This is because in the 2016/17 year only the three non-contentious determinations which were due for review, along with the addition of the new *Legal Costs (Magistrates Court) (Family Law) Determination 2017*, compared to the eight contentious business determinations which were reviewed in 2015/16. This variation will occur every year because the Committee has for many years adopted the practice of reviewing all contentious determinations concurrently in one year, and all non-contentious determinations concurrently in the next year, so that the rates for similar types of work undertaken by legal practitioners remain comparable regardless of the court in which that work is undertaken.