



THE LAW REFORM COMMISSION
of
WESTERN AUSTRALIA

ANNUAL REPORT

1 July 2015 – 30 June 2016

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STATEMENT OF COMPLIANCE WITH THE *FINANCIAL MANAGEMENT ACT 2006*

FOR THE YEAR ENDING 30 JUNE 2016

Hon Michael Mischin MLC
Attorney General

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to State Parliament the Annual Report of the Law Reform Commission of Western Australia for the year ending 30 June 2016.

This report has been prepared in accordance with the provisions of the *Financial Management Act 2006*. The content and layout are consistent with the requirements of Treasurer's Instruction 903.

Yours sincerely

Dr David Cox

Chair
Law Reform Commission
of Western Australia

9 September 2016

Dr Augusto Zimmermann

Member
Law Reform Commission
of Western Australia

9 September 2016

This report provides an overview of the activities of the Law Reform Commission of Western Australia ('the Commission') during 2015-16.

The overview gives a summary of the Commission's activities, operational structure and performance management framework. The Agency Performance – Report on Operations section details the Commission's operations, including key performance indicators. This is followed by the section that identifies significant issues impacting on the agency. The last section, Disclosure and Legal Compliance, covers all financial statements, governance requirements and a breakdown of key performance indicators.

The appendix outlines the Commission's current reference(s).

For further information on the operations of the Commission, for copies of this Annual Report, or any of the Commission's other publications, please visit the Commission's web page at www.lrc.justice.wa.gov.au

Printed copies and copies supplied in alternative formats for those with disabilities may be requested from the Commission by calling the number below.

LAW REFORM COMMISSION CONTACT DETAILS

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The 2015-16 financial year has been a year of consolidation for the Commission, following a number of significant changes in the previous financial year.

Since July 2014, responsibility for the Commission was transferred to the Department of the Attorney General (DotAG) and DotAG is now tasked with providing all executive and project management support to the Commission from its own resources. 2015-16 saw the continuation of the Commission's slimmed-down operational resource structure in performing its statutory functions. Despite these changes, the Commission remains a statutory authority and retains its legal independence with respect to its findings. In a milieu characterised by slimmed-down independent operational resourcing and a greater reliance on the resources of DotAG, it is a testament to the professionalism of the staff within DotAG and in particular the executive of DotAG that the Commission has not only been able to maintain its legal independence, but in time will be seen to have done so.

In the past, the Commission operated on an outsourcing model, which involved engaging external, independent researchers and project writers to enable the Commission to discharge its core functions. In 2014-15, the Commission successfully commenced and in 2015-16 continued to experiment, in the reference of the review of the *Firearms Act 1973*, with a partial outsourcing model. In this way, a seconded DotAG staff member, who also provided executive and project management support to the Commission, undertook research and project writing. In the absence of a future recurrent budget for expenditure to undertake research projects, the Commission continues to seek clarification about the extent to which it will be able to continue to utilise seconded resources in the

future, particularly where DotAG may not be in a position to itself provide the requisite level of assistance. This dialogue is ongoing.

With responsibility for the Commission's executive and project management support transferred to DotAG, the Commission is no longer able to utilise previous outsourcing practices. This has resulted in the Commission now needing to follow government procurement policies in order to outsource its larger references. While this change has temporal consequences, in the case of the reference regarding provisional damages and damages for gratuitous services it has resulted in the appointment of the Commission's external researchers and project writers through an open and transparent process, thus ensuring that the best available resources can be utilised by the Commission when outsourcing some or all of its requirements.

The Commission remains committed to ensuring that its independence and functions are maintained at its current high standard. It has the benefit of an assurance from DotAG and the Attorney General that each remains committed to those objectives.

It is further testament to the commitment of DotAG staff who have assisted the Commission and the project writers, that the Commission has remained productive throughout a period of structural change. In the 2015-2016 year the Commission:

- produced its discussion paper and final report in response to the Provisional Damages and Damages for Gratuitous Services reference;
- undertook a broad program of stakeholder consultation as part of the reference to review the *Firearms Act 1973*; and
- completed a substantial and detailed discussion paper in relation to the reference to review the *Firearms Act 1973*.

On another note, Ms Fiona Seaward and I were granted the opportunity to attend the biennial Australasian Law Reform Agencies Conference held in March 2016. I was pleased to present a paper at the Conference which was hosted this year by the Victorian Law Reform Commission at the Melbourne Law School. The theme of the 2016 conference was Law Reform – Survival and Growth. My paper was titled ‘Law Reform Commission Operating Models - The Western Australian Experience’. The paper explored the key themes throughout the life of the Commission: its statutory authority; the nature of carrying out the work on references, and its organisational and operational structure. The paper identified the historical transitions of the Commission from an in-house research structure, through to an outsourcing model, to the present day departmental functionality. I wish to thank the Victorian Law Reform Commission for hosting the conference and to Mr Merrin Mason; Chief Executive Officer of the Victorian Law Reform Commission for his assistance in organising the event.

COMPLETED REFERENCES

In November 2015, the Commission released a discussion paper which set out a number of options in relation to law reform in the area of provisional damages and damages for gratuitous services. The Commission received 26 submissions from stakeholders, including: the Asbestos Diseases Society, the Law Society of Western Australia, the Insurance Commission of Western Australia, the Asbestos Injury Compensation Fund, Slater & Gordon Lawyers and Members of Parliament.

In June 2016, the Attorney General received the final report. At the time of printing, the final report had not been tabled in Parliament.

CURRENT REFERENCES

In March 2014, the Commission received a reference from the Attorney General, the Hon Michael Mischin MLC, in respect to the *Firearms Act 1973*.

The review into the *Firearms Act 1973* reference has required the Commission to undertake extensive engagement with law enforcement agencies in Western Australia and in the other States and Territories of Australia. The Commission has been in discussion with the State Administrative Tribunal and has had extensive consultation, both individually and as a group, with firearms user groups.

A discussion paper was published on 30 October 2015 with the period open for submissions closing on 1 February 2016.

The Commission received an unprecedented 1245 submissions from stakeholders and the public. The number of submissions received demonstrates the keen public interest in the review and in order to ensure that the Commission does justice to those submissions, the Commission is presently engaging in a comprehensive review of each. The 2016-17 financial year will see the completion of this reference.

COMMUNITY CONSULTATION

Each reference the Commission takes on involves a thorough and detailed research and consultation process. The Commission has been fortunate to have had the assistance of many diligent and dedicated experts who were willing to bring their knowledge and skills to the preparation of the Commission’s reports. The Commission sincerely appreciates the efforts made by all involved. Their views and efforts in identifying the difficulties in current laws, and proposing considered alternatives to the existing arrangements to address those difficulties, play a significant role in developing proposals and reports. The efforts made by individuals and organisations ensure that the Commission’s reports are comprehensive, accurate and considered.

The Commission successfully completed its final report into the Provisional Damages and Damages for Gratuitous Services reference. The Commission is grateful to its project writers, Mr Alex Marsden of Marsden Jacob Associates, and Mr Andrew Douglas of Macpherson Kelley Lawyers, for their diligence and hard work in researching and writing the discussion paper and final report. Alex Marsden was very capably assisted by Ms Elizabeth O'Brien and Andrew Douglas was very capably assisted by Ms Sarah Colmanet. The assistance provided by Ms O'Brien and Ms Colmanet was extensive and without them, the report would not have been delivered within the timeframe. Following the release of the discussion paper, and with the assistance of Mr Marsden, the Commission engaged in a broad program of face-to-face consultations. The assistance provided by Mr Marsden was extensive and the Commission extends its thanks to him for his patience and strong project management skills.

Work on the *Firearms Act 1973* reference continued over the 2015-16 financial year. The Commission appreciates the dedication and high quality of work delivered by Legal Policy Officer, Dominic Fernandes, who is writing the final report and is conducting further research and consultations for this reference, while also acting as the Executive Officer of the Commission.

The Commission would also like to acknowledge the support of DotAG for its ongoing responsibility in providing executive and project management assistance to the Commission and thanks the Acting Director General, Pauline Bagdonavicius, for her commitment and support in this regard.

In particular, the members of the Commission would like to express their appreciation for the work of Dominic Fernandes and Policy Officer, David Major. The Commission is extremely grateful for their dedication and professionalism. Their work in coordinating legal research activities, project managing the references and keeping the Commission operating smoothly has ensured that the referrals have been completed in good time and to a high standard. This professionalism enabled the Commission to maintain its productivity without any compromise to the independence or quality of its work.

In the State Budget papers for 2015-16 there continues to be no allocation of new funds to support the functions of the Commission, nor has there been any allocation within the DotAG 2015-16 budget specifically to support the work of the Commission. This follows the non-allocation of new funding arrangements for the Commission in the State Budgets of 2013-14 and 2014-15. Existing funds held in the Law Reform Commission Account will be retained and will continue to be available to provide for the honorarium due to Commission members and, upon approval, will be used to enable the Commission to use independent external resources, where appropriate, to assist it to discharge its core functions in relation to researching, consulting and reporting.

Finally, the Commission would like to thank the Attorney General, the Hon Michael Mischin MLC, for his interest in and support of the Commission's work.

Dr David Cox

EXECUTIVE SUMMARY

The Commission's role is to keep the law up-to-date and relevant to the needs of Western Australian society. The Commission achieves this by receiving terms of reference, and reviewing selected legislation, at the request of the Attorney General to identify opportunities for reform.

References may result from proposals submitted by the Commission, suggestions made by the public or topics of interest to the Attorney General. The Attorney General determines the order of priority in which the Commission deals with references, and the Attorney General then presents the Commission's reports to State Parliament as soon as practicable after the Commission completes its work on each reference.

The Commission's output measures the progress of a reference against milestone targets. The extent to which the Commission meets the timeframes set by the Attorney General is therefore considered to be a key performance indicator which measures the extent to which the Commission is contributing to keeping Western Australian law up-to-date.

THE COMMUNITY SERVED

The people of Western Australia are the Commission's primary clients or customers. This must be the case for a law reform organisation, funded by the taxpayers, in a society governed by law. To be meaningful and effective, law reform must make every effort to be inclusive and fair.

The law reform process should include communication and consultation with the public and the relevant stakeholders concerned with particular projects. Moreover, the Commission's work must be completed in a reasonably timely fashion in order to be efficient and effective.

STAKEHOLDERS

The Commission's stakeholders include those governed by particular laws and those charged with enforcing and administering them. With each reference, the Commission makes an effort to identify stakeholders concerned with the specific topic. The stakeholders' list changes from project to project. While parents and teachers may be more interested in school councils, journalists may be concerned about defamation in the *Defamation Act 2005*, for instance. Property owners and strata companies may seek amendments to the *Strata Titles Act 1985*, while local governments may be concerned with local emergency management arrangements in the *Emergency Management Act 2005*. Once an issue is identified, the Commission invites stakeholders' submissions when developing its recommendations.

PERFORMANCE HIGHLIGHTS

Representative Proceedings

The Commission completed the final report and recommendations into the Representative Proceedings reference and presented the Attorney General with a report for tabling in State Parliament in June 2015. The Commission was requested to examine and report on whether—and if so, in what manner—the principles, practices and procedures pertaining to representative proceedings require reform. The final report was subsequently tabled in State Parliament (Tabled Paper No. 3530) on 20 October 2015.

Provisional Damages and Damages for Gratuitous Services

The Commission has completed the final report and provided recommendations into the Provisional Damages and Damages for Gratuitous Services reference.

The Commission was requested to examine the law and make recommendations in consideration of: whether reform should occur in relation to the 'once and for all' rule for damages in personal injury cases under the common law; and whether a plaintiff should be able to be awarded damages for the value of gratuitous services (domestic or otherwise) provided by the plaintiff to others. The Commission presented the Attorney General with the final report for tabling in State Parliament in June 2016.

Firearms Act 1973 (WA)

The Commission has completed a discussion paper into a review of the *Firearms Act 1973* which was published 30 October 2015. The Commission received an unprecedented 1245 submissions from stakeholders and the public, demonstrating the keen public interest in the review.

The Commission was requested to examine the *Firearms Act 1973* and make recommendations for reform. The review will consider the requirement for legislative and/or procedural changes regarding: the licensing and storage of firearms; the definitions and categorisation of firearms; the effects of changes in firearm technology, and penalties for firearms offences. The Commission will also review issues arising from recent WA Police operations and agency and State Parliamentary inquiries and reports relating to firearms.

The 2016-17 financial year will see the final report published for this reference.

TECHNOLOGICAL AND ADMINISTRATIVE CHANGES

To facilitate the citation and reference to the Commission's considerable body of work, all publications from 1 July 2013 have been made available for download in either Adobe Reader (pdf) or Microsoft Word.

The Commission's website received more than 588,311 hits throughout 2015-16.

During the past year the Commission's staff received and dealt with 1911 letters, faxes, emails and telephone calls — predominately regarding the review of the *Firearms Act 1973* reference, and from members of the public concerned about issues and problems they had experienced with the justice system or with the operation of particular laws.

Staff within the Department of the Attorney General carried out the executive support and project management functions of the Commission.

FINANCIAL FORECAST

The Commission's reference on Provisional Damages and Damages for Gratuitous Services was completed with the final report presented to the Attorney General in June 2016 for tabling in State Parliament.

The Review of the *Firearms Act 1973* discussion paper was completed in October 2015 and the final report is expected to be completed in 2016-17.

The Attorney General provided the Commission with draft terms of reference in relation to issues at the intersection of the family law and caveat systems in Western Australia. The Commission has agreed to undertake work on this proposed new reference. The proposed new reference originated from a submission to the Attorney General by the Family Law Practitioners' Association of WA (Inc). At the time of this report's publishing, the final terms of reference had not been yet received from the Attorney General. The final report for this reference is currently expected to be completed in 2016-17.

DotAG provided executive support and project management functions of the Commission in 2015-16 and was accommodated within DotAG's existing budget.

OPERATIONAL STRUCTURE

ENABLING LEGISLATION

The Law Reform Commission was established as a Statutory Authority under the *Law Reform Commission Act 1972* (WA) on 31 October 1972.

RESPONSIBLE MINISTER

The Hon Michael Mischin MLC LLB (Hons), BJuris (Hons), Attorney General.

The Law Reform Commission of Western Australia reviews areas of the law referred to it by the Attorney General of the day to identify potential opportunities for reform. References may result from proposals submitted by the Commission, suggestions made by the public or topics of interest to the Attorney General. Section 11 of the *Law Reform Commission Act 1972* (WA) sets out the functions of the Commission. The Attorney General determines the order of priority in which the Commission deals with references. The Attorney General presents the Commission's reports to State Parliament as soon as practicable after the Commission completes its work on each reference.

MISSION

The Commission's mission is to assist in keeping the law up-to-date and relevant to the needs of Western Australian society.

STRUCTURE AND MEMBERSHIP OF THE COMMISSION

The Commission may consist of up to five members, two full-time and three part-time, appointed by the Governor of Western Australia. Of the part-time members, one is to be a private legal practitioner with no less than eight years' experience; one must be engaged in teaching law at a university in Western Australia with a status no less than that of Senior Lecturer; and the third is to be a legal officer of the State Solicitor's Office with no less than eight years' experience.

Full-time members are to be legal practitioners of at least eight years' standing, or persons

suitable for appointment by reason of their legal qualifications and experience, whether in Western Australia or elsewhere.

COMMISSIONERS

**Private Legal Practitioner
University Law Senior Lecturer
State Solicitor's Office Legal Officer**



DEPARTMENT OF THE ATTORNEY GENERAL

Chairman

Under section 5 of the *Law Reform Commission Act 1972* (WA), the Commission elects its Chairman from among the members. The Chairman may hold office for a term not exceeding one year, but shall be eligible for re-election.

During 2015-16, Dr David Cox (BSc (Hons), PhD (UWA), LLB (Hons) (Murd)) continued his tenure as the Chairman of the Commission. Dr Cox joined the Commission in August 2014. He is a partner in the Western Australian law firm Jackson McDonald. His practice assists clients in identifying and protecting their intangible assets. Prior to becoming a lawyer, he was a research scientist in the fields of biochemistry and physiology.

Members

Ms Fiona Seaward (BComm, LLB (Hons) (UWA)) joined the Commission in August 2015. She is a Senior Assistant State Solicitor employed in the State Solicitor's Office, where she has worked in various capacities since 2000. Ms Seaward graduated from the University of Western Australia in 1999 with a Bachelor of Laws with First Class Honours and a Bachelor of Commerce. Ms Seaward provides advice and acts as counsel for the State Government and its agencies in relation to a range of matters, principally in the areas of administrative law, constitutional law, land compensation and the fields of privacy and information sharing.

Dr Augusto Zimmermann (LLB, LLM (PUC-Rio), PhD (Monash)) joined the Commission on 12 June 2012. Dr Zimmermann is Senior Lecturer and former Associate Dean (Research) and Postgraduate Studies Director at Murdoch University's School of Law. He is the founder and President of the Western Australian Legal Theory Association (WALTA), a Vice-President of the Australian Society of Legal Philosophy (ASLP), and Editor of the Western Australian Jurist law journal. A prolific writer and the author of numerous articles and academic texts, Dr Zimmermann was recently appointed as a Professor of Notre Dame University's Sydney campus and was awarded the 2012 Vice Chancellor's Award for Excellence in Research, and two School Dean's Research Awards, in 2010 and 2011. Dr Zimmermann has also received the 2013 Law Lecturer of the Year Award from the Murdoch Student Law Society (MSLS), in recognition of the outstanding level of teaching, service and personal contribution he provided to the students of Murdoch Law School.

Members' Fees

The Western Australian Governor in Executive Council sets the remuneration of the Commissioners. Section 9 of the *Law Reform Commission Act 1972* (WA) states that a member 'shall be paid such remuneration and allowances as the Governor may from time to time determine'.

Fees payable to part-time members from private practice are determined on a formula related to 35 per cent of the median between the highest and lowest points of the salary scale for Associate Professors at a university in the State, as adjusted from time to time.

Fees payable to part-time members from academia are determined on a formula related to 25% of the salary paid to a General Division Class I public servant, as adjusted from time to time.

The State Solicitor's Office representative receives no additional fee beyond their ordinary salary.

Former members of the Commission are listed in the Commission's 30th Anniversary Reform Implementation Report 1972–2002. Past members can also be located at the Commission's web address: http://www.lrc.justice.wa.gov.au/P/past_members.aspx?uid=5016-2351-3409-1374

As required by the Public Sector Commission's Annual Reporting Framework: 2015-16 reporting year, the following table outlines the remuneration for Commission members:

Law Reform Commission of Western Australia				
Position	Name	Type of remuneration*	Period of membership	Gross/actual remuneration
Chairman (part time)	Dr David Cox	Honorarium	23 months	\$49,155 pa
Member (part time)	Ms Fiona Seaward	#See note below	11 months	Not applicable
Member (part time)	Dr Augusto Zimmermann	Honorarium	4 years	\$39,652 pa
				Total: \$88,807

* Sessional, per meeting, half day or annual.

As Ms Seaward is employed at the State Solicitor's Office under the Public Sector Management Act 1994 (WA) she is not entitled to remuneration for her membership of the Commission.

Senior Officer

During 2015–16, Mr Dominic Fernandes, Legal Policy Officer at DotAG, served as Executive Officer for the Commission with responsibility for coordinating legal research activities; executive support and project management of the various references.

ADMINISTERED LEGISLATION

Key Legislation Impacting on the Commission's activities is listed below.

In the performance of its functions, the Commission complies with the following relevant Acts:

- *Auditor General Act 2006*
- *Disability Services Act 1993*
- *Electoral Act 1907*
- *Equal Opportunity Act 1984*
- *Evidence Act 1906; Acts Amendment (Evidence) Act 2000*
- *Financial Administration and Audit Act 1985*
- *Freedom of Information Act 1992*
- *Government Employees Superannuation Act 1987*
- *Industrial Relations Act 1979*
- *Interpretation Act 1984*
- *Library Board of Western Australia Act 1951*
- *Limitation Act 1935*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Supply Commission Act 1991*
- *State Records Act 2000*
- *State Records (Consequential Provisions) Act 2000*
- *The Criminal Code Act 1913*
- *Workers Compensation and Injury Management Act 1981*

In the financial administration of the Commission, the Commission has complied with the requirements of the *Financial Management Act 2006* and every other relevant written law, and exercised controls that provide reasonable assurance that the receipt and expenditure of monies and the acquisition and disposal of public property and incurring of liabilities have accorded with legislative provisions.

At the date of signing, the Commission is not aware of any circumstances that would render the particulars included in this statement misleading or inaccurate.

DIVERSIFICATION

The Commission engages consultants for research, writing and editing. This permits individuals who would not otherwise have been able to participate in the process of law reform to bring their unique and special skills to the Commission's law reform activities on less than a full-time basis. The Commission endeavours to use the public tender procedure to select writers, editors, researchers, graphic designers and printers for each project.

PUBLICATIONS

Appendix I provides current terms of reference. Information about available publications can be found on the Commission's website at www.lrc.justice.wa.gov.au

LEGISLATIVE CHANGE

There were no statutory changes or significant judicial decisions affecting the Commission in 2015–16.

MEETINGS OF THE COMMISSION

The Commission held five project meetings and one meeting with the Attorney General during the 2015-16 financial year. The Commission also held two meetings with the Hon Chief Justice Wayne Martin AC. These meetings were primarily devoted to discussing the progress of the Commission's references, particularly the review of the *Firearms Act 1973* and Provisional Damages and Damages for Gratuitous Services. In addition, members of the Commission attended public and private consultations about the references relating to the *Firearms Act 1973* and Provisional Damages and Damages for Gratuitous Services.

OFFICE

The Commission may be reached by phone on (08) 9264 1340, fax (08) 9264 6114, and e-mail lrcwa@justice.wa.gov.au

The Commission's website is www.lrc.justice.wa.gov.au

The administrative office is located at Level 31, David Malcolm Justice Centre, 28 Barrack Street, Perth.

Please note, accessing the Commission in person is via Reception on Level 23.

PERFORMANCE MANAGEMENT FRAMEWORK

OUTCOME BASED MANAGEMENT FRAMEWORK

Government Goal:

Outcomes Based Service Delivery — Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

The Law Reform Commission's desired outcome:

'The law is reviewed as requested by the Attorney General and stakeholders are kept informed' is best aligned with the State Government's goal to provide a 'greater focus on achieving results in key service delivery areas for the benefit of all Western Australians'.

To achieve this outcome, the Commission receives its terms of reference from the Attorney General and performs reviews of selected legislation at the request of the Attorney General. The extent to which the Commission meets the timeframes set for it is therefore considered to be a key performance indicator (KPI) that measures the extent to which the Commission is contributing to keeping the law up-to- date.

The Commission provides publications on law reform as its service to the Western Australian community. In performing this service the Commission, upon receipt of references from the Attorney General to review particular areas of the law, examines current law and practice, consults widely, issues discussion papers for public comment and prepares reports making recommendations for reform.

CHANGES TO OUTCOME BASED MANAGEMENT FRAMEWORK

The Commission's Outcome Based Management Framework did not change during 2015-16.

SHARED RESPONSIBILITIES WITH OTHER AGENCIES

The Commission did not share any responsibilities with other agencies in 2015-16.

REPORT ON OPERATIONS

PROVISIONAL DAMAGES AND DAMAGES FOR GRATUITOUS SERVICES

The Commission completed the final report on Provisional Damages and Damages for Gratuitous Services in 2015-16. The Commission received 26 submissions from stakeholders including: Members of Parliament, the Asbestos Diseases Society of Australia, the Insurance Commission of Western Australia, the Law Society of Western Australia,

the Asbestos Injury Compensation Fund, the Hon Wayne Martin AC, Chief Justice of Western Australia, Slater & Gordon Lawyers, James Hardie, the Cancer Council Western Australia and Unions WA. Project writers Alex Marsden and Andrew Douglas, ably assisted by Elizabeth O'Brien and Sarah Colmanet, completed a discussion paper in November 2015 and final report in June 2016.

KEY PERFORMANCE INDICATORS

ACTUAL RESULTS VERSUS BUDGET TARGETS

Summary of Key Performance Indicators	Target ⁽¹⁾	Actual	Variation
Outcome: <i>The law is reviewed as requested by the Attorney General and stakeholders are kept informed</i>			
Key Effectiveness Indicator: Progress against target milestone timelines – The extent to which the Commission is meeting the Attorney General's law reform requests in a timely manner	Not stated	100%	N/A
Service: <i>Publications on Law Reform</i>			
Key Efficiency Indicator: Average Cost per Publication	\$454,100	\$253,218	\$200,882
Total Community Contacts	Not stated	1911	N/A
Average Cost per Contact	N/A	\$13.95	N/A
Number of Publications on Law Reform	2	2	0

(1) Targets have not been set for 2015-16 due to the continuing nature of the Commission's current funding model. An activity target for Total Community Contacts was not required to be submitted for the 2015-16 Budget Statements.

N/A The target activity KPI and variation to KPI are not applicable as targets have not been set for 2015-16 (refer to (1) above).

CURRENT AND EMERGING ISSUES AND TRENDS

The most fundamental issue for the Commission is to assist in keeping Western Australian law up-to-date and relevant to the needs of society.

A further issue resulting from this is the need to make law reform as meaningful and effective as possible.

ECONOMIC AND SOCIAL TRENDS

In continuation from the two previous financial years' Budget Statements, no specific allocation has been made for the Commission's operations in the 2015-16 State Budget or in the out years beyond that. Responsibility for ensuring the Commission is able to discharge its administrative functions is assumed by DotAG.

The Commission is currently tasked with reporting to the Attorney General in relation to terms of reference to:

- the review of the *Firearms Act 1973* legislation.

In 2015-16 and beyond the level of support that DotAG is willing and able to provide to the Commission and extent to which the Commission may be able to use its own existing funds—or access funds through DotAG—to enable it, where appropriate, to engage external resources—such as independent experts and project writers—will influence the extent to which the Commission is capable of discharging its statutory responsibilities and reporting to the Attorney General on a timely basis. The Commission is continuing to seek clarification as to the operation of the new resourcing arrangements.

CHANGES IN WRITTEN LAW

There were no changes in any written law that affected the Commission during the financial year.

LIKELY DEVELOPMENT AND FORECAST RESULTS OF OPERATIONS

The structure of the Commission has allowed it to conduct research on more than one reference at a time. It expects to continue to do so, subject to a satisfactory resolution of the resourcing issues identified above. A discussion paper on the review of the *Firearms Act 1973* reference has been published and the Commission is currently completing work on the final report.

The Commission is also conducting preliminary project management work for the proposed new reference 'the Intersection of the Family Law and Caveat Systems in Western Australia'.



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

LAW REFORM COMMISSION OF WESTERN AUSTRALIA

Report on the Financial Statements

I have audited the accounts and financial statements of the Law Reform Commission of Western Australia.

The financial statements comprise the Statement of Financial Position as at 30 June 2016, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and Notes comprising a summary of significant accounting policies and other explanatory information.

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Law Reform Commission of Western Australia at 30 June 2016 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Commission's Responsibility for the Financial Statements

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

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 based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Commission, as well as evaluating the overall presentation of the financial statements.

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

Report on Controls

I have audited the controls exercised by the Law Reform Commission of Western Australia during the year ended 30 June 2016.

Controls exercised by the Law Reform Commission of Western Australia are those policies and procedures established by the Commission 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.

Opinion

In my opinion, in all material respects, the controls exercised by the Law Reform Commission of Western Australia 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 2016.

Commission's Responsibility for Controls

The Commission is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility for the Audit of Controls

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Law Reform Commission of Western Australia based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Commission complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

Report on the Key Performance Indicators

I have audited the key performance indicators of the Law Reform Commission of Western Australia for the year ended 30 June 2016.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Opinion

In my opinion, in all material respects, the key performance indicators of the Law Reform Commission of Western Australia are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2016.

Commission's Responsibility for the Key Performance Indicators

The Commission 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 controls as the Commission determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility for the Audit of Key Performance Indicators

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Commission's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Independence

In conducting the above audits, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical 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 Law Reform Commission of Western Australia for the year ended 30 June 2016 included on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission'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.

GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
2 September 2016

CERTIFICATION OF FINANCIAL STATEMENTS

For the year ended 30 June 2016

The accompanying financial statements of the Law Reform Commission of Western Australia 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 2016 and the financial position as at 30 June 2016.

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.

Dr David Cox

Chairman of the
Law Reform Commission
of Western Australia

30 August 2016

Dr Augusto Zimmermann

Commissioner of the
Law Reform Commission
of Western Australia

30 August 2016

Mr Alan Andersson

Chief Finance Officer

30 August 2016

STATEMENT OF COMPREHENSIVE INCOME

		2016	2015
	Note	\$	\$
COST OF SERVICE			
Expenses			
Employee benefits expense	4	96,832	84,175
Supplies and services	5	417,214	199,140
Accommodation expenses	6	-	92,479
Other expenses	7	19,045	14,903
Total cost of services		533,091	390,697
Income			
Other revenue		-	2,420
Total income other than income from State Government		-	2,420
NET COST OF SERVICES		533,091	388,277
Income from State Government	8		
Service appropriation		-	-
Services received free of charge		202,659	306,522
Total income from State Government		202,659	306,522
(DEFICIT)/SURPLUS FOR THE PERIOD		(330,432)	(81,755)
TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD		(330,432)	(81,755)

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

STATEMENT OF FINANCIAL POSITION

		2016	2015
	Note	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	12	1,350,969	1,578,633
Receivables	9	11,680	-
Total Current Assets		1,362,649	1,578,633
TOTAL ASSETS		1,362,649	1,578,633
LIABILITIES			
Current Liabilities			
Payables	10	116,824	2,376
Total Current Liabilities		116,824	2,376
TOTAL LIABILITIES		116,824	2,376
NET ASSETS		1,245,825	1,576,257
EQUITY			
Contributed equity	11	17,000	17,000
Accumulated surplus	11	1,228,825	1,559,257
TOTAL EQUITY		1,245,825	1,576,257

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

STATEMENT OF CHANGES IN EQUITY

		Contributed equity	Accumulated surplus	Total equity
	Note	\$	\$	\$
Balance at 1 July 2014	11	17,000	1,641,012	1,658,012
Total comprehensive income for the period		-	(81,755)	(81,755)
Balance at 30 June 2015		17,000	1,559,257	1,576,257
 Balance at 1 July 2015		 17,000	 1,559,257	 1,576,257
Total comprehensive income for the period		-	(330,432)	(330,432)
Balance at 30 June 2016		17,000	1,228,825	1,245,825

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

STATEMENT OF CASH FLOWS

		2016	2015
	Note	\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation	8	-	-
Net cash provided by State Government		-	-
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(99,184)	(130,579)
Supplies and services		(116,800)	-
Accommodation	6	-	-
GST payments on purchases		(11,680)	-
Receipts			
Other receipts		-	14,261
GST receipts from taxation authority		-	14,533
Net cash used in operating activities	12	(227,664)	(101,785)
Net (decrease)/increase in cash and cash equivalents		(227,664)	(101,785)
Cash and cash equivalents at the beginning of the reporting period		1,578,633	1,680,418
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	12	1,350,969	1,578,633

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

NOTES TO THE FINANCIAL STATEMENTS

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Note 1: Australian Accounting Standards

General

The financial statements of the Law Reform Commission of Western Australia (the Commission) for the year ended 30 June 2016 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 Commission has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction (TI) 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 Commission for the annual reporting period ended 30 June 2016.

Note 2: Summary of significant accounting policies

(a) General statement

The Commission is a not-for-profit reporting entity that prepares general purpose financial statements in accordance

with 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 the application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's Instructions impose legislative provisions that govern 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.

(c) Reporting entity

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

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

(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.

Mission

The Commission's mission is to assist in keeping the law up-to-date and relevant to the needs of society.

Service

The Commission's service is publications on law reform.

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

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Service appropriations

Service Appropriations are recognised as revenues at fair value in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited to the bank account.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Commission 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.

Gains

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

(f) Financial instruments

In addition to cash, the Commission has two categories of financial instruments:

- Loans and receivables;
- Financial liabilities measured at amortised cost.

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 include restricted cash and cash equivalent, 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 changes in value.

(h) Accrued salaries

Accrued salaries (see note 9 '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 Commission 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 Commission 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 Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

(k) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

(l) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), WSS, the GESBS, or other superannuation fund.

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

Services received free of charge or for nominal cost that the Commission would otherwise purchase if not donated, are recognised as income at the fair value of the 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.

(n) Comparative figures

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

(o) Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Note 3: Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Commission has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2015 that impacted on the Commission.

AASB 2013-9

Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments

Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Commission has not yet determined the application or the potential impact of AASB.

AASB 2014-8

Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]

This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010) arising from the issuance of AASB 9 Financial Instruments in December 2014. The Commission has not yet determined the application or the potential impact of AASB 9.

AASB 2015-3

Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality

This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.

Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*, or by an exception from TI 1101. Consequently, the Commission has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Commission. Where applicable, the Commission plans to apply the following Australian Accounting Standards from their application date.

DISCLOSURES AND LEGAL COMPLIANCE (cont.)

NOTES TO THE FINANCIAL STATEMENTS



		Operative for reporting periods beginning on/after
AASB 9	<i>Financial Instruments</i> 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 Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 15	<i>Revenue from Contracts with Customers</i> This Standard establishes the principles that the Commission 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 Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 16	<i>Leases</i> This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2019
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.	1 Jan 2016
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, 139, 1023 and 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 Commission 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 Commission 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 the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018

DISCLOSURES AND LEGAL COMPLIANCE *(cont.)*

NOTES TO THE FINANCIAL STATEMENTS



		Operative for reporting periods beginning on/after
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 Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
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> The amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012-2014 Cycle in September 2014, and editorial corrections. The Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2016
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. The Commission has not yet determined the application of the Standard, though there is no financial impact.	1 Jul 2016
AASB 2015-8	<i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i> The Standard amends the mandatory effective date of AASB 15 Revenue from Contracts with Customers 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. The Commission has not yet determined the application or the potential impact of AASB 15.	1 July 2016
AASB 2016-2	<i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i> This Standard amends AASB 107 Statement of Cash Flows (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 Commission has not yet determined the application or the potential impact.	1 Jan 2018
AASB 2014-5	<i>Amendments to Australian Accounting Standards arising from AASB 15</i> This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Commission has not yet determined the application or the potential impact of the Standard.	1 Jan 2018

DISCLOSURES AND LEGAL COMPLIANCE *(cont.)*

NOTES TO THE FINANCIAL STATEMENTS



Note 4: Employee benefits expense	2016	2015
	\$	\$
Wages and salaries	88,227	76,918
Superannuation - defined contribution plans ^(a)	8,605	7,470
Annual leave and long service leave ^(b)	-	(213)
	96,832	84,175

(a) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).

(b) Includes superannuation contribution component.

Note 5: Supplies and services	2016	2015
	\$	\$
Business and Financial Services*	87,567	89,219
Information Services*	69,808	75,344
Services and contracts*	259,839	26,521
Communications*	-	7,909
Goods and supplies*	-	147
	417,214	199,140

Note 6: Accommodation expenses	2016	2015
	\$	\$
Lease rentals*	-	92,479
	-	92,479

Note 7: Other expenses	2016	2015
	\$	\$
Printing*	16,144	6,587
Advertising*	1,674	1,113
Other expenses ^{(a)*}	1,227	7,203
	19,045	14,903

(a) Includes travel and accommodation, and storage and transportation.

*Payment for these expenses was made by the Department of the Attorney General as the administrative functions of the Commission were transferred to the Department from 1 July 2014.

DISCLOSURES AND LEGAL COMPLIANCE (cont.)

NOTES TO THE FINANCIAL STATEMENTS



Note 8: Income from State Government

	2016	2015
	\$	\$
Appropriation received during the period:		
Service appropriation	-	-
	-	-
Services received free of charge from other state government agencies during the period: ^(a)		
Department of the Attorney General		
- Financial, human resources and information technology services	202,659	306,522
	202,659	306,522
Total Income from State Government	202,659	306,522

(a) Assets or services received free of charge or for nominal cost are recognised as revenue at the 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 resources received free of charge recognised during the period was calculated based on estimates and information provided by agencies.

Note 9: Receivables

	2016	2015
	\$	\$
<u>Current</u>		
GST receivable	11,680	-
Total Current	11,680	-

Note 10: Payables

	2016	2015
	\$	\$
<u>Current</u>		
Trades and other creditors	116,824	24
Accrued salaries ^(a)	-	2,352
Total current	116,824	2,376

(a) The last pay day in 2015-2016 was 30 June 2016 therefore there was no salary accrual for this financial year:

Note 11: Equity

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

Contributed equity	2016	2015
	\$	\$
Balance at start of period	17,000	17,000
Balance at end of period	17,000	17,000
 Accumulated surplus		
Balance at start of period	1,559,257	1,641,012
Result for the period	(330,432)	(81,755)
Balance at end of period	1,228,825	1,559,257
 Total Equity at end of period	 1,245,825	 1,576,257

Note 12: 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:

	2016	2015
	\$	\$
Cash and cash equivalents	1,350,969	1,578,633
	1,350,969	1,578,633

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

Net cost of services	(533,091)	(388,277)
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Non-cash items

Services received free of charge	202,659	306,522
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(Increase)/decrease in assets

Current receivables	-	2,066
Other current assets	-	11,573
GST receivable	(11,680)	12,629

Increase/(decrease) in liabilities

Other payables	116,800	(46,106)
Accrued salaries	(2,352)	(192)

Net cash used in by operating activities

(227,664)	(101,785)
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Note 13: Commitments

There were no commitments as at 30 June 2016 (2015: nil).

Note 14: Financial Instruments

(a) Financial risk management objectives and policies

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

Credit risk

Credit risk arises when there is the possibility of the Commission's receivables defaulting on their contractual obligations resulting in financial loss to the Commission. 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 13(c) 'Financial instrument disclosures'.

The Commission does not have any significant credit risks as services are provided only to government agencies. In addition, receivable balances are monitored on an ongoing basis with the result that the Commission'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 Commission is unable to meet its financial obligations as they fall due. The Commission is exposed to liquidity risk through its trading in the normal course of business. The Commission 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 the changes in market prices such as foreign exchange rates and interest rates will affect the Commission's income or the value of its holdings of financial instruments. The Commission does not trade in foreign currency and is not materially exposed to other price risk. The Commission 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 rate.

DISCLOSURES AND LEGAL COMPLIANCE (cont.)

NOTES TO THE FINANCIAL STATEMENTS



(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:

	2016 \$	2015 \$
<u>Financial Assets</u>		
Cash and cash equivalents	1,350,969	1,578,633
Receivable ^(a)	-	-
	1,350,969	1,578,633
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	116,824	2,376
	116,824	2,376

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

(c) Financial instruments disclosures

Credit Risk

The following table details the Commission's maximum exposure to credit risk and the ageing analysis of financial assets. The Commission'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.

The Commission 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				
		Up to 1 month \$	1-3 months \$	3 months to 1 year \$	More than 5 years \$	Impaired financial assets \$
2016						
Cash and cash equivalents	1,350,969	-	-	-	-	-
	1,350,969	-	-	-	-	-
2015						
Cash and cash equivalents	1,578,633	-	-	-	-	-
	1,578,633	-	-	-	-	-

DISCLOSURES AND LEGAL COMPLIANCE (cont.)

NOTES TO THE FINANCIAL STATEMENTS



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
	\$	\$	\$	\$	\$	\$	\$
<u>Financial Assets</u>							
Cash and cash equivalents	1,350,969	1,350,969	1,350,969	-	-	-	-
	1,350,969	1,350,969	1,350,969	-	-	-	-
<u>Financial Liabilities</u>							
Payables	116,824	116,824	116,824	-	-	-	-
	116,824	116,824	116,824	-	-	-	-
2015							
<u>Financial Assets</u>							
Cash and cash equivalents	1,578,633	1,578,633	1,578,633	-	-	-	-
	1,578,633	1,578,633	1,578,633	-	-	-	-
<u>Financial Liabilities</u>							
Payables	2,376	2,376	2,376	-	-	-	-
	2,376	2,376	2,376	-	-	-	-

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.

Note 15: Remuneration of members of the Commission and senior officers

The number of members of the Commission, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

Within 12 months of the end of the reporting period

\$	2016	2015
0 ^(a)	1	1
40,001 – 50,000	1	2
50,001 – 60,000	1	-
	\$	\$
Base remuneration and superannuation	96,832	84,388
Total remuneration of members of the Commission^(b)	96,832	84,388

(a) Member is employed by the State Solicitors Office under the Public Service Management Act 1994, she is not entitled to remuneration of her membership.

(b) The total remuneration includes the superannuation expense incurred by the Commission in respect of members of the Commission.

Note 16: Remuneration of auditor

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

	2016	2015
	\$	\$
Auditing the accounts, financial statements and key performance indicators	12,400	12,100

Note 17: Supplementary financial information

There were no losses of public moneys or other public property through theft or default during the financial year (2015: nil).

There were no write offs of public money or other public property during the financial year (2015: nil).

There were no gifts of public property during the financial year (2015: nil).

There were no contingent liabilities as at 30 June 2016 (2015: nil).

The Commission had no related bodies during the financial year (2015: nil).

The Commission had no affiliated bodies during the financial year (2015: nil).

LAW REFORM COMMISSION OF WESTERN AUSTRALIA

CERTIFICATION OF KEY PERFORMANCE INDICATORS

For the year ended 30 June 2016

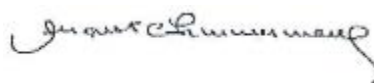
We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Law Reform Commission of Western Australia's performance, and fairly represent the performance of the Law Reform Commission of Western Australia for the financial year ended 30 June 2016



Dr David Cox

Chairman of the
Law Reform Commission
of Western Australia

30 August 2016



Dr Augusto Zimmermann

Commissioner of the
Law Reform Commission
of Western Australia

30 August 2016

DETAILED INFORMATION IN SUPPORT OF KEY PERFORMANCE INDICATORS

GOVERNMENT GOAL: OUTCOME BASED SERVICE DELIVERY

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

THE COMMISSION'S STRATEGIC OBJECTIVE

MISSION:

To assist in keeping the law up-to-date and relevant to the needs of Western Australian society

DESIRED OUTCOME:

The law is reviewed as requested by the Attorney General and stakeholders are kept informed.

The Commission receives its terms of reference from the Attorney General and performs reviews of selected legislation at the request of the Attorney General. The extent to which the Commission meets the timeframes set is therefore considered to be a key performance indicator (KPI) which measures the extent to which the Commission is contributing to keeping the law up-to-date.

EFFECTIVENESS INDICATOR: Progress against target timelines.

The extent to which the Commission is meeting the Attorney General's law reform requests in a timely manner.

THE PERCENTAGES OF REFERENCES PROGRESSING AS PLANNED AGAINST TARGET TIMELINES

Target: 100% progressing as planned

	2015-2016 Target	2015-2016 Actual	2014-2015	2013-2014
% on target	100%	100%	33%	100%

(a) In the 2014-15 and 2015-16 financial years, the final report date has been set as per the Attorney General's request outlined in the Terms of Reference. In previous years, the date was set by the Commission as there was no reference to completion dates in the Terms of Reference.

References	2015-2016	2014-2015	2013-2014
Carried Forward	2	3	2
New	-	-	3
Total to be Reviewed	2	3	5
References Completed During the Year	1 (a)	1	
References with Elapsed time	-(b)	2	

a) Refer to Table A: Provisional Damages and Damages for Gratuitous Services, for progress against milestone and explanation for variance to milestone.

b) The Review of the *Firearms Act 1973* reference has been extended to be completed by 30 September 2016. See Table B for further details.

The Commission carried out work on two references in the financial year 2015–16. The effectiveness of each reference is measured separately as shown below.

DISCLOSURES AND LEGAL COMPLIANCE (cont.)

KEY PERFORMANCE INDICATORS



PROVISIONAL DAMAGES AND DAMAGES FOR GRATUITOUS SERVICES

Table A shows the progress to date, phases completed and target completion dates for the Provisional Damages and Damages for Gratuitous Services reference in 2015–16.

Table A – Progress towards Provisional Damages and Damages for Gratuitous Services Project

Milestones	Terms of Reference referred to LRC	Business case completed/ signed	Tender process completed / contracts awarded & signed	Project writer engaged	First draft of discussion paper	Discussion paper published & released	Provide LRC report on response to discussion paper & submissions	Draft report submitted to LRC	Final report forwarded to Attorney General
Target Date (b)	N/A	N/A	N/A	1 September 2015	4 November 2015	30 November 2015	22 April 2016	13 May 2016	30 June 2016 (a)
Actual Date	May 2014	November 2014	12 August 2015	1 September 2015	4 November 2015	27 November 2015	27 May 2016	9 June 2016	30 June 2016

(a) The target date for completion as per the Attorney General's request outlined in the Terms of Reference was initially 30 June 2015. However, due to circumstances associated with tender and contract negotiations, the Commission sought and received an extension to complete the final report by 30 June 2016.

(b) Interim milestone targets based on 'Research Plan and Talking Points', provided by Marsden Jacob & Associates, and approved by the Commission.

N/A Milestone not applicable for this KPI.

The Firearms Act 1973 (WA)

Table B shows the progress to date, phases completed and target completion dates for the *Firearms Act 1973* project in 2015–16.

Table B – Progress towards the Firearms Act 1973 (WA) project

Milestones	Terms of reference referred to LRC	Project plan completed/ signed	Tender process completed / contracts awarded & signed	Project writer engaged (c)	First draft of discussion paper	Discussion paper published & released	Provide LRC report on response to discussion paper & submissions	Draft report submitted to LRC	Final report forwarded to Attorney General
Target Date (b)	N/A	N/A	N/A	June 2014	N/A	February 2015	N/A	May – August 2015	30 September 2016 (a)
Actual Date	March 2014	April 2014	N/A	June 2014	N/A	30 October 2015	N/A	(d)	(d)

(a) The target date for completion as per the Attorney General's request outlined in the Terms of Reference was initially 1 September 2015. However, due to the unprecedented and extraordinary response that the Commission has received to the Discussion Paper and the extra time required to properly consider the submissions and consult, the Commission sought and received an extension to complete the final report by 30 September 2016.

(b) Interim milestone targets based on initial project plans approved by the Commission.

(c) The project writer used was a Department of the Attorney General staff member.

(d) At 30 June 2016 the project is still in progress.

N/A Milestone not applicable for this KPI.

SERVICE: PUBLICATIONS ON LAW REFORM

EFFICIENCY INDICATOR: Publications on Law Reform

The extent to which the efforts of the Commission resulted in recommendations and public awareness.

The delivery of the Commission's service 'Publications on Law Reform' is achieved through work undertaken in the production of reports compiled in relation to references and by the extent to which the Commission was able to reach stakeholders and inform them on matters of law reform.

Total publications worked on for the year refers to work undertaken in relation to references received by the Commission in the 2015-16 financial year and comparative years.

Total Community Contacts refers to correspondence with stakeholders by Commission representatives. Activity relates to Commission publications and matters of law reform, consisting of: submissions received, incoming and outgoing mail, emails to the Commission's email address, phone calls and faxes.

Total Publications and Community Contacts and their Average Cost

The following table shows the total number of publications and the average cost per publication in 2015-16 and previous financial years. The table also identifies the total community contacts and the average cost per contact in the same period.

Service:	2015-2016 Target	2015-2016 Actual	2014-2015	2013-2014
Total Publications(a)	2	2	3	5(b)
Average Cost Per Publication	\$454,100 2	\$253,218(c)	\$123,721	\$200,056(b)
Total Community Contacts	N/A*	1911	598	3,329
Average Cost Per Contact	N/A*	\$13.95(d)	\$32.67	\$15.50

* Targets have not been set for 2015-16 due to the continuing nature of the Commission's current funding model. An activity target for Total Community Contacts was not required to be submitted for the 2014-15 & 2015-2016 Budget Statements.

(a) Total Publications refers to the number of references referred to the Commission by the Attorney General and includes published, in-progress and completed references during the financial year.

(b) Comparative figures have been re-stated to be consistent with the definition of Total Publications stated in note (a) listed above.

(c) The decrease in average cost per publication over the target is due to a decreased level of cost for the Review of the *Firearms Act 1973* (WA) reference within the Department structure.

(d) The decrease in average cost per contact over the year is due to the significant level of stakeholder engagement and community interest in the Review of the *Firearms Act 1973* (WA) reference and the unprecedented response to the Discussion Paper by stakeholders and the public.

MINISTERIAL DIRECTIVES

There have been no ministerial directives in this reporting period.

OTHER FINANCIAL DISCLOSURES

CAPITAL WORKS

The Commission has no capital works projects.

EMPLOYMENT AND INDUSTRIAL RELATIONS

Staff Profile

	2015-16	2014-15
Full-time permanent	Nil	Nil
Full-time contract	Nil	Nil
Part-time measured on an FTE basis	Nil	Nil
On secondment	Nil	Nil

STAFF DEVELOPMENT

The learning and development of Commission members is encapsulated within the Department's Strategic Learning and Development Framework.

WORKERS COMPENSATION

No workers compensation claims were recorded during the financial year.

GOVERNANCE DISCLOSURES

CONTRACTS WITH SENIOR OFFICERS

No member of the Commission had any interest in or benefit from any contract that the Commission entered.

PERSONAL USE OF CORPORATE CREDIT CARD

No member of the Commission was issued with a corporate credit card.

OTHER LEGAL REQUIREMENTS

ADVERTISING AND SPONSORSHIP

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the Commission incurred the following expenditure relating to advertising and sponsorship during the 2015-16 financial year.

Advertising agencies	Nil
Market research organisations	Nil
Polling organisations	Nil
Direct mail organisations	Nil
Media advertising organisations	Nil
Total	Nil

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

The Commission is committed to ensuring that professional and appropriate services are provided to meet the needs of community members with physical, intellectual, sensory or cognitive disabilities, their carers and families. The Commission recognises delivering the same level and quality of service and advice, with full awareness and understanding of the needs of people with disabilities.

The Commission's office — located on Level 31 of the David Malcolm Justice Centre at 28 Barrack Street, Perth — has wheelchair access, lift access

to the upper floors and convenient public parking nearby. Please note, accessing the Commission in person is via Reception on Level 23.

This annual report is designed to be print-accessible to people with disabilities and can be supplied in alternative formats on request. In accordance with the Commission's community outreach program, all public meeting venues are selected with disabled access in mind, including special facilities for the hearing-impaired and the projection of discussion notes on large screens so that people attending the meeting can see what is being recorded.

Electronic publishing allows documents to be enlarged at will or projected.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

The Commission has complied with Section 31(1) of the *Public Sector Management Act 1994* in the administration of the Commission's human resource management practices relating to Public Sector Standards, the Western Australian Public Sector Code of Ethics and the Commission's Code of Conduct. The Commission uses DotAG's human resource services and is confident that Departmental human resource management principles have adequate checks in place to ensure compliance requirements are met.

The Commission has adopted the Public Sector Commission's Code of Conduct template for government boards. Various measures are in place to ensure that Commission members and staff assisting the commission are familiar with the WA Public Sector Commission's Code of Ethics and the Commission's own Code of Conduct. The Commission's Code of Conduct is made available on induction to all Commission members and related responsibilities are included in job descriptions. The Commission's Executive Officer monitors compliance.

In 2015-16 no breach claims were lodged in relation to either the Public Sector Standards or the WA Public Sector Commission's Code of Ethics.

GOVERNMENT POLICY REQUIREMENTS

RECORDKEEPING PLAN

In accordance with section 29 of the *State Records Act 2000*, the Commission must review its Recordkeeping Plan (RKP) every five years or when there is any significant change to the organisation's functions. As such, the Commission reviewed its RKP in January 2014 and provided a report and appropriate documentation to the State Records Commission as evidence of the evaluation of its recordkeeping practices. The RKP review report was tabled at the State Records Commission meeting on 21 March 2014 and the RKP's approval renewed for a further five years. The Commission must submit a report of the next review to the State Records Office again in 2019.

The Commission's RKP provides an accurate reflection of its recordkeeping program and is complied with by all Commission members and staff assisting the Commission. New departmental inductees assisting the Commission are required to complete DotAG's Recordkeeping Awareness Training course through the Enterprise Learning Management System. Commission members and staff assisting the Commission have been trained in record-keeping practices.

SUBSTANTIVE EQUALITY

Although the Commission is not required to negotiate annually the scope of implementation for the *Policy Framework for Substantive Equality* with the Commissioner for Equal Opportunity, the Commission is aware of the intent and substance of the Policy Framework.

The Commission supports the objective of the Policy Framework to achieve substantive equality in the Western Australian public sector by:

- eliminating systematic racial discrimination in the provision of public sector services
- promoting sensitivity to the different needs of client groups

OCCUPATIONAL HEALTH AND SAFETY

The Commission is committed to meeting its obligations and responsibilities under the *Workers' Compensation and Injury Management Act 1981*, the *Occupational Safety and Health Act 1984* and the Occupational Safety and Health Regulations 1996 in such a manner as it ensures the provision and maintenance of a safe and healthy work environment for its members, Departmental staff and the general public.

Since the Commission uses staff resources through DotAG, training opportunities are available through DotAG's Corporate Learning and Development Division. Although an external audit of the Commission's occupational safety and health management systems has not occurred, the Commission continues to provide a safe and secure working environment for its members and Departmental staff. Commission members and staff assisting the Commission are expected to comply with the Code of Practice - Occupational Safety and Health in the WA Public Sector and to conduct themselves in a safe manner, not placing themselves and others at risk. During the 2015-16 reporting period, no worker's compensation claims were lodged, nor was any time lost from work as a result of work-related illness or injury.

In the event of a work-related injury, the Commission will provide effective claims management and rehabilitation assistance aimed at supporting the injured member through the illness or injury to ensure a safe return to work, where possible.

The Commission is committed to consulting with its members and staff assisting the Commission in a meaningful and effective manner on occupational safety and health issues, enabling each Commission member and Departmental staff member to contribute to decisions that may affect their health, safety and welfare at work.

GOVERNMENT BUILDING CONTRACTS

No contracts subject to the Government Building Training Policy had been awarded.

ANNUAL PERFORMANCE FOR 2015-16

Measure	Actual Results		Results against Target	
	2012-13 (1)	2014-15 (1)	Target	Comment on result
Number of fatalities	0	0	0	
Lost time injury and/or disease incidence rate	0	0	0	
Lost time injury and/or disease severity rate	0	0	0 (2)	
Percentage of injured workers returned to work:				
(i) within 13 weeks	N/A (3)	N/A (3)	100%	
(ii) within 26 weeks	N/A (3)	N/A (3)	Greater than or equal to 80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	100%	Greater than or equal to 80%	

Note (1) This is a three-year trend. Thus, the year is to be three years prior to current reporting year (i.e. current year is 2015-16; previous year is 2012-13).

Note (2) The reduction may be calculated over a three year period.

Note (3) There were no injured workers during this reporting year.

The Commission makes recommendations for the reform of areas of the law referred to it by the Attorney General. Once the terms of reference are received the Commission engages specialists with experience and expertise to increase the overall efficiency of the reviews. The Commission uses a project-based management model that allows for the management of multiple references at the same time.

FIREARMS ACT 1973 (WA)

Pursuant to section 11(2) (b) of the *Law Reform Commission Act 1972* (WA) I request that the Commission examine the law and make recommendations for reform in the following area.

REVIEW OF WESTERN AUSTRALIA'S *FIREARMS ACT 1973*

Reference

That the Law Reform Commission of Western Australia:

1. Provide advice on and recommend appropriate legislative and/or procedural changes with regard to the licensing and storage of firearms, definitions and categorisation of firearms, and effects of changes in firearm technology incorporating national initiatives where appropriate.
2. Provide advice on and recommend appropriate legislative changes regarding penalties for firearm offences and in so doing consider consistency with penalties in other Australian States and Territories.
3. Review of any relevant issues arising from recent 'Operation Unification', the Auditor General's Reports on the firearms licensing, Joint Standing Committee on Delegated Legislation Report 68, Explanatory Report in relation to the *Firearms Amendment Regulations 2013* and any other relevant Parliamentary Inquiry.
4. Provide advice on any other relevant matters.

I would be grateful if the Commission could conclude its investigation on this matter and provide a report to me by 1 September 2015.

MICHAEL MISCHIN MLC, 24 February 2014

The Commission received a reference in March 2014 to examine the *Firearms Act 1973* and make recommendations for reform. The Commission was asked to conclude the investigation and provide a report initially by 1 September 2015. A discussion paper was released 30 October 2015 seeking public comment. However, due to the unprecedented and extraordinary numbers of submissions the Commission received to the discussion paper, and the extra time required properly considering the submissions and consulting, the Commission sought and received an extension to complete the final report.

In accordance with Treasurer's Instruction 953, the annual estimates for the 2016-17 year are hereby enclosed in the 2015-16 Annual Report. These estimates do not form part of the 2015-16 financial statements and are not subject to audit.

Law Reform Commission

SECTION 40 ESTIMATES 2016 - 2017

	2014-15	2015-16	2016-17
	Actuals	Estimated	Section 40
	\$000	\$000	Estimates
			\$000
Statement of Comprehensive Income			
COST OF SERVICES			
Expenses			
Employee benefit expenses	84	85	87
Supplies and services (1)	199	213	164
Accommodation expense	93	-	-
Other expenses	15	21	21
LRC References	-	273	-
Total cost of services	391	592	272
Income			
Total income from other than State Government			
Other Revenue	2	-	-
	2	-	-
INCOME FROM STATE GOVERNMENT			
Service appropriation	-	-	-
Resources received free of charge	307	234	185
Total income from State Government	307	234	185
SURPLUS / (DEFICIT) FOR THE PERIOD	(82)	(358)	(87)

(1) includes an amount of \$50k in 2014-15 and \$250k in 2015-16 for Project 106 : Provisional Damages and Damages for Gratuitous Services

SECTION 40 ESTIMATES 2016 - 2017

	2014-15	2015-16	2016-17
	Actuals	Estimated	Section 40
	\$000	Actuals	Estimates
	\$000	\$000	\$000
Statement of Financial Position			
Current Assets			
Cash and cash equivalents	1,579	1,218	1,131
Receivables	-	-	-
Other current assets	-	-	-
Total Current Assets	1,579	1,218	1,131
TOTAL ASSETS	1,579	1,218	1,131
Current Liabilities			
Payables	3	-	-
Provisions	-	-	-
Total Current Liabilities	3	-	-
Non-Current Liabilities			
Provisions	-	-	-
	-	-	-
TOTAL LIABILITIES	3	-	-
NET ASSETS	1,576	1,218	1,131
EQUITY			
Contributed equity	17	17	17
Accumulated surplus/(deficit)	1,559	1,201	1,114
TOTAL EQUITY	1,576	1,218	1,131

SECTION 40 ESTIMATES 2016 - 2017

	2014-15	2015-16	2016-17
	Actuals	Estimated	Section 40
	\$000	Actuals	Estimates
	\$000	\$000	\$000
Statement of Changes in Equity			
Contributed equity at start of period	17	17	17
Equity contributions during the period	-	-	-
Contributed equity at the end of the period	17	17	17
ACCUMULATED SURPLUS			
Balance at start of period	1,641	1,559	1,201
Surplus/(deficit) or profit/(loss) for period	(82)	(358)	(87)
Accumulated surplus at the end of the period	1,559	1,201	1,114
Balance of equity at end of period	1,576	1,218	1,131
Statement of Cash Flows			
CASH FLOWS FROM STATE GOVERNMENT			
Appropriation	-	-	-
Net cash provided by State Government	-	-	-
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits	(128)	(85)	(87)
Supplies and services	(2)	(276)	-
Accommodation	-	-	-
GST payments on purchases	-	(27)	-
Receipts			
Other receipts	14	-	-
GST receipts from taxation authority	15	27	-
Net cash provided by/(used in) operating activities	(101)	(361)	(87)
Net increase/(decrease) in cash held	(101)	(361)	(87)
Cash assets at the beginning of the financial year	1,680	1,579	1,218
CASH & CASH EQUIVALENTS AT THE END OF PERIOD	1,579	1,218	1,131

