Annual Report

2024-25

Tasmania Legal Aid

Acknowledgement of Country

Tasmania Legal Aid acknowledges and pays our respect to the Palawa/Tasmanian Aboriginal people as the Traditional Custodians of the land and waters of Lutruwita/Tasmania, where we live and work.

Artwork by Caleb Nichols-Mansell

OVERVIEW

CIVIL

16,082 people called Legal Help

2,718 people chatted to us via our webchat

3,655 people were given tailored legal advice to assist them with their legal issue

We represented **28** people at the ART for their NDIS appeal and provided **126** clinics

Our Senior Assist team of lawyers and social workers provided **3,185** services

TasVOCAL delivered **154** services

We provided **226** mental health direct representative services

We provided **241** mental health separate representative services

CRIMINAL

We provided **4,618** duty lawyer services

We had **2.4** staff working full time in youth justice who represented **156** young people

We worked on **683** Supreme Court files

65 Mandated drug diversion clients

17 Mental health diversion clients

FAMILY

We delivered **1,633** duty lawyer services in family law

Our Family Advocacy and Support Service (FASS) social workers delivered **1,043** social support services, these include referrals, risk assessment and safety planning to ensure clients were safe to attend court.

We delivered **702** Safe At Home services

We worked on **116** files for children in family law courts through Independent Children's Lawyers (ICLs)

We worked on **166** files for to children in child safety through Separate Representatives (Sep Reps)

We conducted **542** mediations, of which **122** were about property

GRANTS

We received **6,076** new applications for grants of aid

We received **33,765** new applications for an extension of a grant of aid

We received **25** new CDF applications

We received **51** new Cross-examination Scheme applications

COMMUNITY LEGAL EDUCATION (CLE)

We delivered **209** CLE sessions

26,203 people attended a CLE session

CONTENTS

5 Chair's Report

6 Director's Report

7 Board

9 Our Service Reach

10 Grants Payments

13 Our Activities

32 Auditors Report

35 Financials

OUR VISION

The Tasmanian community is safe, respected and has their voices heard.

OUR PURPOSE

To enable our diverse Tasmanian community to access legal services, address their legal problems, understand their rights, navigate the legal system and get the assistance they need.

To work with our clients, staff, legal partners and community for better laws and an effective legal system.

OUR VALUES

Honesty

- We communicate openly, respectfully and honestly
- We provide clear, accurate and realistic advice
- We are accountable to our clients, our partners and our community.

Courage

- We speak up, listen to different views, and take on feedback
- We engage with our clients with respect and empathy
- We advocate for our clients, our organisation and for justice
- We are open to new ideas and adaptable to change.

Engagement

- We are inclusive and promote diversity in everything we do
- We involve our staff, clients and community in the design of services, programs and policies
- We are committed to the best outcomes for our clients and our community
- We work collaboratively with our partners and our clients.

OUR STATUTORY OBLIGATION

To sustainably provide legal aid in the most effective, efficient and economical manner.

CHAIR'S REPORT

JULES SCARLETT

On behalf of the Commissioners, I am pleased to present the Tasmania Legal Aid (TLA) Annual Report for 2024/2025.

I joined TLA as Chair this year and have been struck by the skill and care our team brings to their work every day. It has also been encouraging to see the strong relationships we share with the legal profession and the respect shown by our many stakeholders.

I thank our dedicated staff and valued partners. Their commitment drives our vision: a Tasmanian community that is safe, respected and empowered to have its voice heard.

This has been a difficult year. Demand for our services grew sharply, while funding fell. Despite these challenges, TLA has stayed focused on providing access to justice for people in our community experiencing high levels of vulnerability.

I acknowledge Director Kristen Wylie and the Executive Team for their leadership. They have managed competing client needs and supported staff wellbeing in the face of significant funding pressures.

Our financial approach, guided by our values, required some tough decisions. We reduced and restricted certain services to protect TLA's long-term sustainability. A shortfall in Commonwealth funding, combined with rising family law costs, forced us to scale back services from January 2025. This included limiting access to independent children's lawyers and restricting litigation grants to the most serious cases.

Growing demand in criminal and child safety cases required us to also make adjustments at the State level.

Our highlights have included moving into more modern office accommodation in Launceston in December 2024. This trauma informed and culturally safe space has been designed with accessibility, safety and client and staff wellbeing at the core. We were also pleased to receive a Solicitors Guarantee Fund grant, which secures funding for our criminal duty lawyer and mental health lawyer programs for two years, and provides an additional youth justice lawyer in the year ahead.

I thank our key stakeholders for their ongoing support, including the Tasmanian Deputy Premier and Attorney-General, the Hon. Guy Barnett, former Commonwealth Attorney-General the Hon. Mark Dreyfus KC, Secretary of the Department of Justice Kristy Bourne, and Deputy Secretary Pauline van Adrichem.

I also acknowledge my fellow Commissioners for their valuable contributions. This year, we welcomed James Hipwood and Philippa Morgan, whose insights have strengthened our Board. Commissioner Gavin Wailes continues to share his deep experience and practical knowledge, built since 2018.

Looking ahead to 2025/2026, TLA remains steadfast in its objective to deliver vital legal support to those who need it most and uphold access to justice across Tasmania.

KRISTEN WYLIE

DIRECTOR'S REPORT

I am pleased to present the 2024-25 Annual Report for Tasmania Legal Aid (TLA) and to take this opportunity to reflect on the achievements and challenges of a year marked by significant demand and resourcing pressures.

Despite resourcing challenges, TLA has continued to deliver vital services to the Tasmanian community. Through the efforts of our dedicated people and collaboration with our private practitioner partners, we continued to deliver high-quality legal services across our four core program streams of criminal law, family law, civil law and legal services, including community legal education.

TLA acknowledges and thanks our private practitioner partners who deliver between 60-70% of our criminal and family law grant representation services. These practitioners make an invaluable contribution, working at rates significantly below their standard fees, driven by a shared commitment to social justice. We thank them for the profound impact they have on our clients and to the efficiency of the justice system.

However, there are growing concerns about the sustainability of this model. According to National Legal Aid's national census of private practitioners, 55% of Tasmanian legal practitioners reported they may cease legal aid work within the next 12 months due to the financial strain it places upon their businesses. While TLA increased rates by 2% from July 1 2024, we remain firmly committed to advocating for further funding to support a sustainable and thriving legal profession in Tasmania.

As Tasmania's largest provider of legal services, TLA is uniquely positioned to contribute to law and systems reforms. We are grateful for the opportunity to work collaboratively with a shared aim of improving laws and legal systems. We actively participate in a range of forums and advisory bodies including the Attorney-General's Justice Forum, the Sentencing Advisory Council, the Youth Justice Reform Expert Panel and the Federal Circuit and Family Court of Australia's Family Law National Legal Aid Forum and National Legal Aid. I was personally pleased to work with a diverse range of subject matter experts in the Youth Justice Reform Expert Panel, providing independent advice on the transition to a therapeutic model for youth justice.

TLA is proud to have contributed to significant advocacy outcomes this year, including:

- The Tasmanian Government's announcement that the new Burnie Court will include a safe and fit-for-purpose space for family law clients.
- Funding for the Ashley Youth Detention Centre Duty Lawyer Service, which commenced in November 2024.
- Reforms to the Family Violence Act following our advocacy on the barriers victim-survivors faced in extending orders and in avoiding costs orders.
- Funding for the Just Healthy Families partnership with Women's Legal Service Tasmania

We thank the Tasmanian Government and our many stakeholders for engaging with our advocacy and helping bring about these important changes. We also thank our clients, many of whom bravely shared their stories to impact change.

Finally, I celebrate TLA's greatest asset—our people. TLA naturally attracts people who are committed to social justice and supporting vulnerable Tasmanians. In turn we are committed to providing a supportive and empowering environment that enables our staff to provide high quality and trauma informed responsive services to the Tasmanian community. In 2024-25, we progressed our People and Culture Strategy with a focus on enhancing our workplace culture, strengthening recruitment and retention and promoting staff wellbeing and engagement.

Some highlights from this year included:

- Our annual all-staff day held in Hobart, featuring interactive team-building, practice updates, a presentation by Tasmania JackJumpers CEO Christine Finnigan, and an open Q&A with the Director and Executive.
- The rollout of the 'With You' program: a national training program on trauma-informed, rights based legal practice that was delivered face to face across the State to TLA staff and partners from the legal assistance and community sector.

In closing, I want to again extend my sincere thanks to all of our TLA people for their dedication, professionalism and resilience over the past year. Your work makes a tangible difference in the lives of Tasmanians and brings us closer to realising our vision.

I also thank our partners, stakeholders and our community for their continued support as we work together to improve access to justice in Tasmania.

BOARD



JULES SCARLETT
CHAIR

Jules is an experienced non-executive director and senior national executive. She brings to the Commission her experience from over 30 years in Executive, Board and Legal roles.

Jules currently serves as a Non-Executive Director on the Boards of NBN co and TasPorts. As part of those roles she also sits on both HR & Rem and Safety & Sustainability Committees.

As an ASX20 Executive, her experience included leadership of Telstra's Wholesale Telecommunications Infrastructure Business supplying telco infrastructure to other carriers in a highly regulated market. More recently, as Telstra's Chief Sustainability Officer, Jules was responsible for setting strategy and targets on environment action. In this role she also had accountability for a broad range of sustainability considerations from modern slavery to accessibility plans, ethical considerations of AI and strategies for supporting the most vulnerable in our community.

In her executive roles she has also been at the forefront of leading significant transformation.

Jules also brings the benefit of her own legal practitioner experience, having completed a BA LLB (Hons) at Tas Uni in 1993 and subsequently working in both law firm and in-house legal roles. That legal experience complements subsequent roles focused on governance and risk management. She served for 9 years as on the Board and Audit & Risk Committee of the Telecommunications Industry Ombudsman.

Jules is a proud Tasmanian. Born, raised and educated here. She loves cold water swimming and is an Independent Director on the National Board of Surf Life Saving Australia.



KRISTEN WYLIE
DIRECTOR

Kristen was appointed Director of Tasmania Legal Aid on 15 March 2023.

Kristen graduated from the University of Tasmania in 1993. After 8 years in private practice, Kristen joined Tasmania Legal Aid (TLA) in 2001. Kristen managed TLA's Family Law Program from 2004 until her appointment as Director.

Kristen has significant experience as both solicitor and counsel; in latter years primarily focusing on Independent Children's Lawyer (ICL) matters and family violence matters. An ICL since 2001, Kristen is known for her ability to bring and maintain a child focus, helping parents to resolve matters and working hard to gather all the relevant evidence.

Kristen was a member of the National Legal Aid Family Law Working Group from 2004 to 2023.

In September 2022 Kristen was awarded the Tasmanian Women Lawyers Achievement Award. In February 2023 Kristen was awarded the Law Society of Tasmania President's Award and in March 2023 was inducted into the Tasmanian Honour Roll of Women.

In 2022 Kristen developed and launched TLA's Independent Children's Lawyers Practice Standards and Guidelines an Australian first, combining clear practice standards with educative guidelines.



PHILIPPA MORGAN

Philippa was appointed as the Law Society of Tasmania nominee to the Legal Aid Board in June 2024 for a three-year term.

Philippa graduated from the University of Tasmania with the combined degrees of Bachelor of Arts and Bachelor of Law in 1999. Philippa has practiced almost exclusively in criminal law in both defence and prosecution.

Working at Tasmania Legal Aid on both the North-West Coast and Hobart for over 10 years, Philippa has a strong knowledge of the workings of the in-house Legal Aid practice.

Philippa has been practising as a barrister since 2014, and in private practice continues to represent legally aided clients. Philippa has been co-ordinating the 'Magistrates Court Practice and Advocacy' unit at the Centre for Legal Studies "Professional Legal Practice Course", after being involved in the course for a number of years. She is also a deputy member of the Parole Board, and a deputy Chair of the Tasmanian Racing Appeals Board.

Philippa has a background in community organisational leadership and is a current board member of the Kingborough Tigers Sporting Club and a member of the Board of the charity organisation "Neuro Endocrine Cancer Australia". Philippa is a strong believer in the importance of a well-funded Legal Aid body in the community.



JAMES HIPWOOD

James holds a Bachelor of Business from the University of Tasmania, is a Certified Practicing Accountant and a member of the Australian Institute of Company Directors.

James is currently the Head of Commercial and Finance of Petuna Aquaculture and brings financial, risk management, governance and leadership expertise to the Board. James has more than 17 years' business and accounting experience both in Tasmania and the United Kingdom and was previously the Chief Financial Officer and Company Secretary of Tasmanian Irrigation.



GAVIN WAILES

On 15 January 2018, the Minister for Justice appointed Gavin Wailes to the Board. His term was extended for another 3 years on 2 October 2022.

Gavin graduated from the University of Tasmania with a Bachelor of Commerce in 2001, has a Graduate Certificate in Public Sector Management and is a member of CPA Australia.

Gavin is currently the Director Finance with the Department of Justice and has previously worked for the Departments of Treasury and Finance, Police, Fire and Emergency Management and for the Tasmania Prison Service in a variety of accounting and management roles.

OUR SERVICE REACH

WE SERVICED THE FOLLOWING PERCENTAGE OF PEOPLE LIVING ACROSS TASMANIA:

62% OF OUR SERVICES WERE DELIVERED TO URBAN AREAS

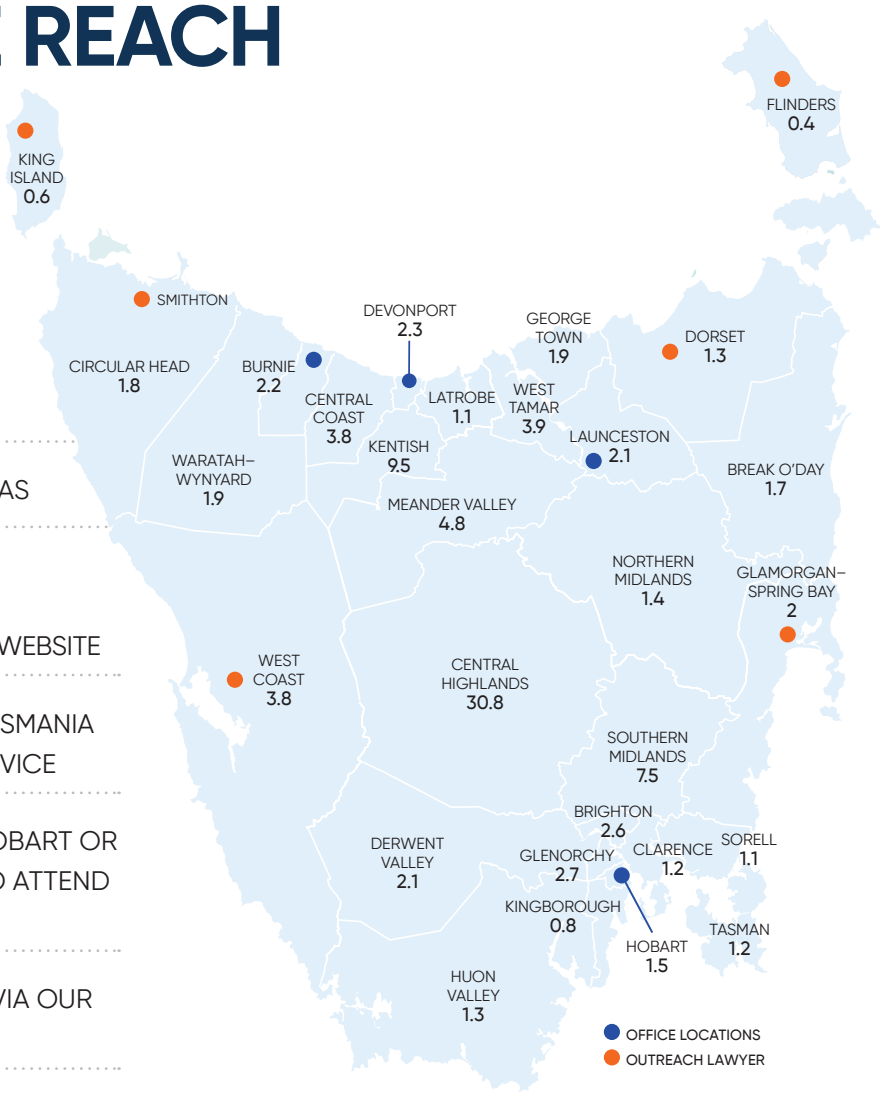
38% TO RURAL AND SEMI-RURAL AREAS

113,000 PEOPLE ACCESSED LEGAL INFORMATION FROM OUR WEBSITE

16,082 PEOPLE FROM ACROSS TASMANIA CALLED US FOR LEGAL ADVICE

12,086 PEOPLE CAME TO OUR HOBART OR LAUNCESTON OFFICES TO ATTEND A CLINIC

2,718 PEOPLE CHATTED TO US VIA OUR ONLINE WEBCHAT



10.7% OF OUR CLIENTS WITH A GRANT OF AID IDENTIFIED AS ABORIGINAL OR TORRES STRAIT ISLANDER. FOR THE GENERAL POPULATION THIS IS **4.7%**

MORE THAN **1 in 5** OF OUR CLIENTS TOLD US THAT THEY LIVE WITH DISABILITY

1 in 8 OF OUR CLIENTS IS UNDER THE AGE OF 18

ALMOST **4 in 10** CLIENTS TOLD US THAT THEY HAVE EXPERIENCED VIOLENCE

WE SUPPORTED **100** CLIENTS WITH AN INTERPRETER

The data in the map represents the percentage of people living in each local government area in Tasmania who were supported with a grant of legal aid by in-house lawyers or a private practitioner.

26,203 PEOPLE PARTICIPATED IN A COMMUNITY LEGAL EDUCATION SESSION OR EXPO ACROSS **209** EVENTS

OF THOSE PARTICIPATING IN THESE:

46% WERE IN THE NORTH

41% IN THE SOUTH

13% IN THE NORTH WEST

OUR CLIENTS WERE:

41% FEMALE

58% MALE

1% OTHER

GRANTS PAYMENTS

The following shows the grants of aid we paid to private legal firms between 1 July 2024 and 30 June 2025 (not part of the audited statements).

Adrian Hilly	Criminal	$119,078.50
	Total	$119,078.50
Advocate Lawyers	Civil	$7,080.94
	Criminal	$13,093.28
	Family	$16,890.39
	Total	$37,064.61
Alex Graham Legal	Family	$463.62
	Total	$463.62
Andrei Slicer	Criminal	$282,195.15
	Total	$282,195.15
Annalisa Doedens Legal	Civil	$32,728.26
	Criminal	$176,562.66
	Family	$34,762.50
	Total	$244,053.42
Baker Wilson Davies Lawyers	Civil	$6,372.61
	Criminal	$3,936.99
	Family	$18,321.35
	Total	$28,630.95
Bass Legal	Criminal	$70,449.66
	Total	$70,449.66
Bishops	Civil	$23,702.04
	Family	$291,613.89
	Total	$315,315.93
BTF Lawyers	Civil	$835.24
	Family	$29,049.63
	Total	$29,884.87
Butler McIntyre & Butler	Civil	$38,112.46
	Criminal	$120,664.82
	Family	$311,787.85
	Total	$470,565.13
Cameron Scott - Barrister at Law	Civil	$1,024.60
	Criminal	$26,123.14
	Family	$1,516.30
	Total	$28,664.04
Cangelosi Logan	Civil	$3,442.57
	Criminal	$404,846.20
	Family	$3,357.43
	Total	$411,646.20
Cann Legal	Civil	$13,774.91
	Family	$4,167.87
	Total	$17,942.78
Caroline Graves Barrister at Law	Civil	$28,490.67
	Criminal	$113,606.47
	Family	$12,132.38
	Total	$154,229.52
CastleGate Law	Family	$2,936.26
	Total	$2,936.26
Claire Wong	Criminal	$157.63
	Total	$157.63
Craig Rainbird Barrister & Solicitor	Criminal	$66,959.80
	Total	$66,959.80
Crotty Legal	Civil	$2,086.29
	Criminal	$36,648.38
	Family	$3,364.42
	Total	$42,099.09
Dobson Mitchell Allport	Family	$43,206.65
	Total	$43,206.65
Dobson Mitchell Allport Devonport	Civil	$6,738.70
	Criminal	$3,524.71
	Family	$71,452.76
	Total	$81,716.17
Douglas & Collins	Civil	$885.78
	Criminal	$13,076.31
	Total	$13,962.09
FitzGerald and Browne	Civil	$5,066.71
	Criminal	$4,688.05
	Family	$119,931.86
	Total	$129,686.62
Foleys List Pty Ltd	Family	$990.13
	Total	$990.13
Fran McCracken	Civil	$2,373.62
	Criminal	$183,017.82
	Total	$185,391.44
Friend & Edwards Lawyers	Civil	$654.17
	Criminal	$4,510.86
	Total	$5,165.03
G A Richardson	Criminal	$112,207.56
	Total	$112,207.56
Grant Tucker	Civil	$59,615.16
	Criminal	$69,343.14
	Family	$618.16
	Total	$129,576.46
Greens List Barristers	Criminal	$1,929.30
	Total	$1,929.30
Hamilton Purcell Lawyers	Civil	$10,939.92
	Criminal	$106,348.26
	Family	$77,551.25
	Total	$194,839.43

Jacobs Family Law	Civil	$32,261.16
	Family	$117,941.24
	Total	$150,202.40
Jason Parker Legal	Criminal	$874.91
	Total	$874.91
Jessica Bourke	Civil	$7,463.98
	Criminal	$161,439.96
	Total	$168,903.94
Jim Saric Law	Family	$10,718.84
	Total	$10,718.84
Kate Cuthbertson	Civil	$7,584.82
	Total	$7,584.82
Kate Mooney	Family	$1,811.95
	Total	$1,811.95
Katri Sallinen	Civil	$4,703.42
	Criminal	$1,261.04
	Family	$3,565.50
	Total	$9,529.96
Kim Baumeler	Criminal	$245,217.51
	Total	$245,217.51
Kimbri Law	Civil	$1,358.67
	Criminal	$630.52
	Family	$1,358.67
	Total	$3,347.86
Leslie Family Law	Family	$24,403.51
	Total	$24,403.51
Lighthouse Family Lawyers Pty Ltd	Family	$12,627.02
	Total	$12,627.02
Logan & Partners	Criminal	$8,149.74
	Total	$8,149.74
Luke Brett - Barrister & Solicitor	Civil	$9,142.56
	Criminal	$47,886.99
	Total	$57,029.55
Lyndon Law	Civil	$5,597.49
	Criminal	$13,900.48
	Family	$412.89
	Total	$19,910.86
Maguire Family Law	Family	$18,357.47
	Total	$18,357.47
Mark Doyle Barrister & Solicitor	Civil	$16,737.62
	Criminal	$237,341.05
	Family	$2,004.45
	Total	$256,083.12
Mary Anne Ryan	Civil	$1,891.56
	Family	$43,985.99
	Total	$45,877.55
Matthew Benjamin Strong	Family	$5,781.63
	Total	$5,781.63
Matthew Verney	Civil	$3,668.76
	Family	$185,073.16
	Total	$188,741.92
McVeity Dean Lawyers	Civil	$17,386.47
	Family	$257,089.86
	Total	$274,476.33
Mead Family Law	Civil	$44,053.23
	Family	$212,950.10
	Total	$257,003.33
Michael Trezise	Family	$10,158.14
	Total	$10,158.14
Monk Lawyers	Civil	$8,341.83
	Criminal	$214,578.50
	Total	$222,920.33
Murdoch Clarke	Civil	$15,670.63
	Criminal	$70,360.09
	Family	$90,132.09
	Total	$176,162.81
Murray & Associates	Civil	$3,912.94
	Family	$69,339.31
	Total	$73,252.25
Navigate Law Services	Criminal	$876.51
	Total	$876.51
Ogilvie Jennings	Civil	22,097.19
	Criminal	$6,526.32
	Family	$129,816.67
	Total	$158,440.18
Oxley Barristers & Solicitors	Civil	$2,340.32
	Criminal	$139,326.99
	Total	$141,667.31
Pagett & Associates	Civil	$28,613.04
	Family	$113,696.26
	Total	$142,309.30
Patrick O'Halloran	Civil	$472.89
	Criminal	$50,512.89
	Total	$50,985.78
Patterson's List	Criminal	$2,890.65
	Total	$2,890.65
Paul Edwin Foster	Civil	$551.71
	Criminal	$2,068.01
	Total	$2,619.72
Peter Heerey Lawyer	Civil	$37,991.62
	Total	$37,991.62

Peter Neil Slipper	Civil	$2,534.38
	Criminal	$96,095.40
	Family	$472.89
	Total	$99,102.67
Petersen Legal	Civil	$8,797.33
	Criminal	$50,248.49
	Family	$68,951.07
	Total	$127,996.89
Philip Welch	Civil	$46,116.14
	Family	$6,526.72
	Total	$52,642.86
Philippa Morgan	Civil	$29,151.66
	Criminal	$143,461.85
	Total	$172,613.51
Philippa Willshire	Civil	$118,761.43
	Criminal	$257,820.07
	Family	$36,653.20
	Total	$413,234.70
PWB Lawyers	Civil	$315.27
	Family	$59,398.17
	Total	$59,713.44
Rae & Partners Devonport	Civil	$3,130.79
	Family	$167,209.03
	Total	$170,339.82
Rae & Partners Lawyers	Civil	$866.97
	Criminal	$188,181.98
	Family	$31,014.23
	Total	$220,063.18
SGW Law	Criminal	$148,486.70
	Total	$148,486.70
Simmons Wolfhagen	Civil	$34,163.00
	Family	$46,818.98
	Total	$80,981.98
Storm Bay Law	Family	$4,451.27
	Total	$4,451.27
Svenson Barristers	Family	$4,554.82
	Total	$4,554.82
Tamar Legal	Civil	$34,153.70
	Criminal	$20,262.26
	Total	$54,415.96
The Cangelosi Firm	Criminal	$846.37
	Total	$846.37
Tierney Law Pty Ltd	Civil	$1,290.03
	Total	$1,290.03
Todd P. Kovacic	Criminal	$4,937.72
	Family	$529.25
	Total	$5,466.97
Trevor McKenna	Civil	$8,586.23
	Family	$3,245.34
	Total	$11,831.57
Walker Henderson Lawyers	Civil	$18,426.96
	Family	$152,895.70
	Total	$171,322.66
Wallace Wilkinson & Webster	Civil	$3,231.43
	Family	$111,444.90
	Total	$114,676.33
Walsh Day Mihal Bassett, Barristers & Solicitors	Civil	$72,576.97
	Criminal	$19,743.00
	Family	$47,971.52
	Total	$140,291.49
Total		**$8,062,240.08**

OUR ACTIVITIES

Delivering on Youth Justice

WE CONTINUE TO STAND UP FOR YOUNG PEOPLE IN THE YOUTH JUSTICE SYSTEM. OUR ONGOING LEGAL SERVICE GIVES PRIORITY TO PEOPLE UNDER 18, MAKING SURE THEY GET THE BEST POSSIBLE SUPPORT.

In 2024–25, we advocated for better services for children and young people in detention. One urgent issue was making sure they could get legal advice and have opportunities at getting bail. To do this, we created a plan for a Duty Lawyer Service at the Ashley Youth Detention Centre (AYDC) and worked to secure funding.

As part of this work, we met directly with children and young people at AYDC, as well as with the Attorney General, the Minister for Education, Children and Youth, and the Commissioner for Children and Young People. We also spoke to the media to raise awareness about the challenges these young people face.

We're pleased that the Government has now funded the service through the Commission of Inquiry Funding. A youth justice lawyer now visits AYDC to provide face-to-face legal help. This includes:

- Helping young people understand and apply for bail, including solving problems like lack of housing.
- Explaining what's happening with their case and what to expect in court.
- Getting access to important information for their case.
- Supporting them with other legal issues, like family law or civil matters.



MEET

Grace

Criminal Legal Practitioner

Grace is one of our criminal lawyers with a dedicated focus on youth justice. Based in Launceston, Grace has developed a strong practice advocating for young people within the criminal justice system, with particular involvement at the Ashley Youth Detention Centre (AYDC).

As the duty lawyer at AYDC, Grace provides frontline legal assistance to young people in detention, ensuring they receive immediate, efficient and effective representation. In this role, she supports clients through critical decision-making processes, ensures their understanding of their matters and works to connect them with pathways toward rehabilitation and support to enable their release into the community.

Grace is committed to ensuring that young people in detention have meaningful access to legal advice. She recognises the vulnerability of children in custody and the barriers they face in understanding and navigating the justice system. By providing clear, practical guidance and advocating for their best interests, she empowers young people to engage with the legal process and make informed decisions.

Callum came to Tasmania Legal Aid in 2020 and swiftly commenced practising in the youth justice jurisdiction – he is now considered an expert in the field and represents young people charged with serious crimes and offences in both the Magistrates Court and the Supreme Court.

Hope commenced at the beginning of 2024 and has recently started working in the youth justice jurisdiction with Callum's guidance and mentorship.

Callum and Hope both thrive on the varied and complex nature of the work. Their tireless advocacy for young people and their rights is an essential aspect of our work – particularly in light of youth justice becoming an increasingly topical and controversial area of the law.



The new service has already helped several young people:

- One young person couldn't get bail because they didn't have a suitable address. We looked into their situation and found they were dealing with mental health issues and a Child Safety investigation. We gave advice on various reports that could be obtained throughout the proceedings, either by us as their legal representative on the young person's behalf, or ordered by the court. We also worked with AYDC staff and other services to find appropriate accommodation so they could be released
- Another young person met with us to understand the outcome of their recent bail application and what would happen next. We explained the seriousness of the charges they were facing and how it could affect their sentence, which had been delayed
- For another young person, we referred them to the Advocate for Detention at the Commissioner for Children and Young People after learning about concerns during our meeting.

We're thankful to the Tasmanian Government for funding this important service, and to the Department for Education, Children and Young People for their strong support and help in making it work at AYDC.

In Hobart, our criminal law team includes two specialist youth justice lawyers, Callum and Hope. They've seen that young people in the youth justice system often face many other challenges at the same time, such as:

- Being homeless
- Having little or no support from family or community
- Distrusting adults or authority figures
- Not understanding how the justice system works
- Experiencing trauma passed down through generations
- Living with family violence
- Struggling with mental health
- Dealing with alcohol or drug issues.

Many of our young clients feel like they've been "put in the too-hard basket" by other people or services before coming to us. Working in youth justice means our lawyers need special skills and knowledge. The laws and legal processes are more complicated, and young people often face serious challenges. A bad outcome—like being sent to detention—can have a big impact on their wellbeing and future, so it's important they get the right support.

Advocating for just outcomes in our courts

WORKING AS A CRIMINAL DEFENCE LAWYER CAN BE PARTICULARLY CHALLENGING. IMPORTANT PRINCIPLES OF LAW INCLUDE THE RIGHT TO REPRESENTATION AND THE PRESUMPTION OF INNOCENCE, HOWEVER IN THE COMMUNITY THESE PRINCIPLES CAN BE CHALLENGING AND ESPECIALLY SO WHEN SOMEONE IS ACCUSED OF COMMITTING VIOLENT CRIMES.

Our criminal defence team work Statewide representing clients in all regional courts and are driven by a commitment to ensuring that all people are afforded justice before the court.

Kirsten, who manages our criminal law work in the north-west, won an appeal against a magistrate's decision that had found her client guilty of serious sexual offences. The magistrate had said the client didn't properly prove the defence of automatism (acting without conscious control). But the appeal judge decided that it was actually the prosecution who failed to prove their case. As a result, the guilty verdict was overturned and replaced with a not guilty decision.

It was a rare and important case, involving a defence based on the client being in an automatic state likely caused by a concussion. This type of defence is becoming more recognised as experts learn more about conditions like automatism and sleep disorders.

The decision was reported in Wilson v Judges [2025] TASSC 10.

> *Empathised towards my experiences that led me to TLA and treated me like a person and called me back during counselling if I had to leave.*
>
> **TLA CLIENT**

Our criminal duty lawyers

FROM MONDAY TO FRIDAY, WE HAVE A DEDICATED TEAM OF DUTY LAWYERS AT COURT. THEIR JOB IS TO HELP PEOPLE WHO DON'T HAVE A LAWYER AND TO MAKE THE COURT PROCESS RUN MORE SMOOTHLY. IT'S A DEMANDING ROLE – THEY OFTEN HAVE TO MEET CLIENTS QUICKLY, UNDERSTAND THEIR SITUATION, GIVE ADVICE, AND FIND OUT WHAT THE CLIENT WANTS THE COURT TO KNOW.

Court can be a stressful place, and our duty lawyers work hard to support people who might otherwise struggle to understand the process or get a fair outcome.

In July, research was released that was based on the work our duty lawyers and other similar teams in other Legal Aid Commissions around the country. It showed how valuable duty lawyers are in providing immediate legal help during a crisis.

The research recommended that duty lawyers be recognised as essential legal first responders and that they receive better funding and support to continue their important work.



MEET

Alice

Criminal Legal Practitioner

Alice is a criminal duty lawyer based in our Burnie office. Alice reflects that the role of duty lawyer is incredibly fulfilling, as it allows her to advocate for those who may not otherwise have access to legal representation. She believes that standing up for the disadvantaged members of the community that find themselves before the court is at the heart of criminal law, and that being a duty solicitor enables her to make a real difference in people's lives during their most vulnerable moments.

Alice came to Tasmania Legal Aid after working on the Ashley Youth Detention Centre class action, where she was involved in seeking compensation for victims of child sexual and serious physical abuse within the justice system. The experience deepened her commitment to using the law as a tool for social change and made her passionate about ensuring that individuals, particularly those from disadvantaged backgrounds, have access to fair representation. Alice was drawn to Legal Aid's mission of providing support and advocacy to those who need it most.

Advocacy for the safety of women and children

ONE OF THE KEY GOALS IN OUR STRATEGIC PLAN 2023–27 IS TO SUPPORT WOMEN AND CHILDREN AFFECTED BY FAMILY VIOLENCE. THIS YEAR WE FOCUSED ON PUSHING FOR CHANGES TO THE LAW THAT WOULD BETTER PROTECT AND SUPPORT VICTIM-SURVIVORS.

Throughout the year, we spoke with many organisations and groups about our work, especially the support we provide through various programs. We highlighted the challenges people face when trying to extend a Family Violence Order (FVO), including the risk of having to pay legal costs. This risk stopped many women from applying for or extending an order.

Thanks to our experience working with victim-survivors—especially through our family law team and Safe at Home service—we were able to show how the threat of legal costs was discouraging people from seeking protection. Many couldn't afford the risk, so they didn't apply, withdrew their applications, or chose not to extend their orders. In fact, nearly 75% of our clients decided not to apply for an extension because of this.

In April, the Tasmanian Parliament passed the *Family Violence Amendment Bill* 2025, which made important changes to the law. Now, people no longer have to prove a change in circumstances to extend an order. Also, each party pays their own legal costs (as is the case in the Family Law courts) except if an application is coercive, frivolous or vexatious.



MEET

Jennie

Safe at Home Legal Practitioner

Jennie is one of our Safe At Home lawyers who works across both our Devonport and Burnie offices. Jennie reflects that the change in legislation will make meaningful improvement to our clients who will be more likely to make an application to extend an order which increases their protection, without fear of a costs order against them.

Jennie came to TLA after some time working in international law and human rights in Europe. When she moved back to Tasmania Jennie always wanted to work at Legal Aid, identifying how Legal Aid connected with her value of wanting to apply her professional advocacy to help people who had experienced injustices.

We work in collaboration with others

CASE STUDY:

Alex* came to the Launceston Community Legal Centre (LCLC) for help with a rental issue. She had recently broken up with her partner and moved out of the house they were renting together. But because her name was still on the lease, her ex was making her pay half the rent—even though she no longer lived there. Alex was also paying rent at her new place and was struggling financially.

Before coming to LCLC, Alex had already tried getting help from two other services, but neither could assist her.

After speaking with Alex, the LCLC lawyer realised she had been experiencing family violence. The police had issued a Police Family Violence Order (PFVO) after the most recent incident, which led to the end of the relationship.

Normally, LCLC would refer someone in Alex's situation to the Safe at Home (SAH) service. But since Alex had already been turned away twice by other services, LCLC didn't want to risk her being passed around again. Instead, they called SAH directly to ask if LCLC would like to collaborate on delivering the service on Alex's behalf.

SAH agreed that another referral wouldn't be helpful or trauma-informed. The application needed to be made quickly, as Alex was still being forced to pay rent for a house she no longer lived in.

SAH supported the LCLC lawyer by explaining the process, what kind of orders to ask for, and how to get an interim order that would stop Alex from having to pay rent while the case was ongoing.

Thanks to the close and thoughtful collaboration between services, Alex got the help she needed. The issue was resolved before going to a final hearing. Her ex agreed to remove her from the lease, so she no longer had to pay rent for the old house. Her ex also benefited from a quicker resolution and continued access to housing and legal protections.

**Not client's real name*

Supporting children in family law matters

OUR 2023–27 STRATEGIC PLAN PROMISES TO PUT CHILDREN AND YOUNG PEOPLE AT THE HEART OF EVERYTHING WE DO AND TO MAKE SURE OUR SERVICES AND FACILITIES ARE SAFE.

To deliver on that promise, in May we released the Independent Children's Lawyer (ICL) Panel Document. This document sets out how we recruit and manage a panel of ICLs in Tasmania. It was developed with input from key stakeholders, including judges, experienced ICLs, and the Office of the Commissioner for Children and Young People.

The document explains what is expected of ICLs, including training requirements, performance standards, and quality checks. It also outlines how complaints will be handled and ensures that children receive representation that is focused on their needs and informed by an understanding of trauma.

The ICL Panel Document is to be read alongside the ICL Practice Standards and Guidelines we released in 2022. These provide detailed guidance for lawyers representing children in family law cases. They aim to keep children's best interests at the centre of proceedings and promote a child-focused, trauma-informed approach. They also make sure children understand the ICL's role, have their views heard, and know how to make a complaint if needed. The guidelines stress the importance of ICLs being open, clear, and respectful when working with children.

To support these resources, we ran a training day in May for current and aspiring ICLs. This event was a chance to thank ICLs for their important work and included contributions from Judges Taglieri and Turnbull of the Federal Circuit and Family Court of Australia. Tasmania is known for producing outstanding ICLs, and the enthusiasm shown during the training day reinforced why we have this strong reputation.

Family Dispute Resolution (FDR)

The Family Dispute Resolution (FDR) team has created a new Information Booklet and an Assessment & Intake Document to better support clients through the FDR process.

- The Information Booklet explains how FDR works, the types of conferences available, and the safety and suitability checks we carry out. It also answers common questions and lists other support services for participants
- The Assessment & Intake Document, developed with input from many external contributors, helps streamline the assessment process.



CASE STUDY:

James* and Clara* were in a de facto relationship for eight years and have two children, aged 6 and 4.

After separating, they disagreed about parenting arrangements and property matters. Their communication had become tense, and there had been incidents of family violence. Clara obtained a Police Family Violence Order (PFVO), which allowed them to attend mediation.

They decided to focus on parenting first. After an assessment, a "shuttle" mediation was arranged, where they were in separate rooms. James wanted equal time with the children, while Clara suggested a gradual increase in time, with equal time possible when the children were older. They agreed on a staged increase, considering the children's ages and health needs, and committed to a post-separation parenting course. Their agreement was documented in a Parenting Plan.

They also qualified for property mediation. They owned a modest home, two cars, and some superannuation. Clara had received a $140,000 inheritance during the relationship, which reduced the mortgage. Clara wanted to keep the home for stability, but her financial capacity was lower than James's. Selling the home was discussed, but James agreed that stability for the children was important. They reached an agreement that allowed Clara to refinance the home and fairly divide the remaining assets. This was formalised as Consent Orders.

**Not client's real name. Scenario reflects many clients' experience.*

We are a child safe organisation

IN 2024–25, OUR NEW CHILD SAFE ORGANISATIONS STEERING COMMITTEE OVERSAW AND MONITORED OUR COMPLIANCE WITH THE CHILD SAFE ORGANISATIONS ACT, WHICH ENSURES CHILDREN'S SAFETY IS CENTRAL TO OUR SERVICES. THE COMMITTEE INCLUDES REPRESENTATIVES FROM ALL PRACTICE AREAS, THE TLA DIRECTOR, AND IS CHAIRED BY THE ASSOCIATE DIRECTOR OF FAMILY LAW.

This year, the Committee developed a new complaints policy and form to make the process child-friendly and encourage a culture of reporting. This supports our obligation to report certain complaints to the Independent Regulator under the reportable conduct scheme. These changes, along with the Committee's broader work, show our strong commitment to child safety and meeting our legal responsibilities.

Other child safety initiatives we undertook this year include:

- Conducting an internal compliance assessment using the Child Safe Organisation Framework
- Preparing a scoping paper on compliance processes
- Implementing a child-safe work experience policy
- Adding an intranet link for reporting concerns to the Independent Regulator
- Delivering trauma-informed training at the all-staff day
- Providing cultural awareness training for staff
- Hosting a Child Safety & Wellbeing Information Session attended by many staff
- Contributing to the draft DoJ Child Safety and Wellbeing Policy
- Advocating for funding to establish an integrated Duty Lawyer Service at AYDC with special support
- Meeting and collaborating with TASCOSS
- Updating our annual plan and program plans to include child safety activities and advocacy
- Increasing trauma-informed training for all new staff.

> *Explained the process very well. Helped me to understand about the position I'm in and the next steps moving forward. Reassured me and acknowledged my feelings about the situation. Really opened my eyes about the situation.*
>
> **TLA CLIENT**

HOW WE WORK TOWARDS ENSURING THE TASMANIAN COMMUNITY ARE SAFE, RESPECTED AND HAVE THEIR VOICES HEARD

Our Mental Health and Disability Program

At the end of 2022, the Tasmania Civil and Administrative Tribunal (the Tribunal) started appointing separate representatives.

A separate representative is a lawyer who helps the Tribunal by presenting a person's views (where possible) and providing other information to assist in decisions about mental health orders. They work independently to the Tribunal and do not represent any other party in the case.

The Tribunal considers this role a major improvement in the Mental Health and Guardianship streams, which have historically had low levels of legal representation for those who need it most.

Unlike a lawyer who takes direct instructions from a client, a separate representative is not required to follow the person's instructions. This is important because many people in these matters may not be able to give clear instructions.

Separate representatives work alongside Mental Health Direct Representatives—lawyers who do take instructions from clients. Both roles share the same goal: ensuring Tasmanians are safe, respected, and have their voices heard.

CASE STUDY:

Jill* had a diagnosis of dementia. Her daughter who visited her daily and looked after her made an application for guardianship and administration orders. Jill was assessed by her doctor to have impaired decision-making ability regarding her medical treatment, where she should live, what supports she needed and financial matters. Jill's daughter wanted to be appointed as her mother's Guardian and Administrator.

Jill's doctor recommended that Jill should go into an aged care facility as she needed more support than her daughter could provide. Jill didn't want to leave her home and did not agree that she needed more help than she was getting from her daughter.

There was also concern that Jill could no longer pay her bills or make more complex financial decisions like arranging to pay for home supports.

Jill did not want to engage with the proceedings or attend the Tribunal hearing. Because of Jill's dementia she did not have the capacity to instruct her own lawyer.

The Tribunal appointed a separate representative for Jill and we met with Jill in person to:

- Explain the applications, the legal tests and the hearing process in a way she could understand.
- Find out her wishes and preferences about the applications.

We also spoke to other people in her life –including family members, her medical team and her other support providers/ social workers. We attended the hearing and supported Jill to attend as well. Jill wanted her daughter to be appointed as her guardian and administrator and she wanted to stay home as long as possible. We outlined Jill's wishes and preferences about what she wanted to happen to the Tribunal and made submissions about the law and how it applied to the applications. The Tribunal agreed that Jill's daughter was the most suitable person to make important financial and lifestyle decisions for Jill as she knew her well and would take her views into account.

**Not client's real name. Scenario reflects many clients' experience.*



MEET

Rylee

Mental Health Legal Practitioner

Rylee provides legal advice and representation to clients who are involuntary patients in the mental health system, or who have a Guardian or Administrator (often the Public Guardian or Public Trustee) appointed to make decisions about their personal and financial matters. Most of us don't turn our minds to the privilege of autonomous decision-making, but the prospect of it being taken away can be very distressing.

Rylee advocates for her clients decision-making rights. For many clients of this service, it is their first interaction with Tasmania Legal Aid. She recognises the importance of an accessible and trauma-informed legal service that is free from stigma and judgment and finds it rewarding to promote access to justice.

Our work with NDIS appeals

We help people appeal decisions made by the National Disability Insurance Agency (NDIA) in the Administrative Review Tribunal. This includes supporting people who are applying for the NDIS for the first time and helping existing participants get the supports they need.

We provide legal representation for eligible clients at the Tribunal. If someone is not eligible for representation, we still offer legal advice to help them understand the process, prepare evidence, and represent themselves effectively.

This year, we have helped with matters such as:

- Securing 24-hour Supported Independent Living when informal care, like support from an elderly parent, was no longer possible
- Helping families appeal decisions that denied children access to therapies such as psychology or speech therapy, or support worker assistance
- Challenging refusals for assistive technology, including modified exercise equipment, adjustable beds, and specialised chairs, and appealing for home modifications so participants can stay in their homes.

We work closely with advocates, support coordinators, and allied health professionals to gather and present evidence that meets NDIS requirements.

Our services are available across Tasmania, including regional areas.

Senior Assist - Elder abuse prevention unit

Senior Assist is our specialist service for preventing elder abuse. It's a team of lawyers and case managers who work together to support older people—aged 65 and over, or 50 and over for Aboriginal and Torres Strait Islander people. We provide free legal advice, assistance, and support to those experiencing or at risk of elder abuse. This year we delivered 3,185 services to seniors facing these issues.

Senior Assist is part of the National Plan to Respond to the Abuse of Older Australians. An evaluation of the Plan was released in July with key recommendations relevant to our work, including:

- Increasing the focus on early intervention and prevention
- Reviewing and improving laws and policies around service delivery and monitoring
- Exploring options for additional adult safeguarding measures or units.

This year Senior Assist moved from being a pilot program to a permanently funded service by the Commonwealth Government, following a formal evaluation of the pilot.



MEET

Our Senior Assist Case Workers



Matt joined the Senior Assist program in July 2024. With a background in social services, counselling and other areas of the Justice Department, he brings knowledge and connections with NGOs, housing as well as victim support services to ensure appropriate referral, liaison, advice and support for our clients. Matt works from our Hobart office.



Den is a new addition to the TLA Senior Assist team having worked extensively in the area of community mental health case management, most recently with the Older Persons Mental Health Team. He brings a wealth of experience in relation to the mental health impact of prolonged stress on our clients and values the opportunity to engage directly with vulnerable people in our community. Den works from the Launceston office.

Launch of TasVOCAL

In August, Deputy Premier and Attorney General Guy Barnett announced a new program called TasVOCAL (Tasmanian Victim-survivors of Child Abuse Legal). This program is funded by the Tasmanian Government and was recommended by the Commission of Inquiry into child sexual abuse in institutions.

TasVOCAL helps people in Tasmania who experienced child sexual abuse in institutional settings. It gives them free, confidential, face-to-face legal support to help them understand their rights, explore legal options, and access services like counselling.

The program brings together existing legal, therapeutic, cultural, and financial support services to make it easier for survivors to get help and seek justice. It uses a trauma-informed approach and works closely with key service providers to guide people through complex processes like making civil claims or applying for the National Redress Scheme.

Even though it's a new service, TasVOCAL has already made a big impact—providing 154 support services in its first 10 months within the 2024-25 year. The service is helping survivors who were previously ignored or silenced to finally be heard.



L-R: Jacquie Petrusma MP; Rebecca White MP; Jules Scarlett, TLA Chair; Guy Barnett, Attorney General; Kristen Wylie, TLA Director, Amanda Duigan TLA lawyer for TasVOCAL.

Services meeting the needs of the wider Tasmanian community

OUR LEGAL HELP SERVICE IS OFTEN THE FIRST POINT OF CONTACT FOR PEOPLE WHO NEED LEGAL ASSISTANCE.

Our reception team plays a key role to welcome clients, ensuring they feel safe and respected, and helping them access the right support.

There are several ways that people can access our free Legal Help service to talk about a legal issue that they have.

Anyone can attend our face to face clinics in our Hobart and Launceston offices to speak with one of our Legal Help lawyers. We provide legal information, advice and/or referrals depending on the person's circumstances.

We also provide the same services over the phone. In addition, our website messaging service offers a discreet way for people to get legal information and referrals.

This year we delivered:

- 16,082 legal information provided in clinic and over the phone
- 3,655 legal advices in clinic and by phone. These clinics are free, open to everyone, and don't require an appointment
- Interpreter support for 100 clients to overcome language barriers
- 2,718 online chats facilitated through our website Legal Talk service.

MEET

Teegan

Receptionist

Teegan is the first point of contact for many clients seeking legal assistance at our Hobart office. With more than 16 years of customer service experience, she brings warmth, professionalism, and reassurance to every interaction.

As part of the Legal Help service, Teegan welcomes clients, ensures they feel safe and respected, and helps them access the right support. She manages reception for face-to-face clinics, where clients receive free legal information, advice, and referrals, and she also supports clients over the phone and through the website messaging service.

Her combination of experience, compassion, and dedication makes her an invaluable part of the team and a trusted first point of contact for people seeking legal help in Tasmania.



MEET

Nick

Legal Help Legal Practitioner

Nick is one of our Legal Help lawyers. He enjoys being a first point of contact for anyone seeking assistance with their legal problems. Nick listens to a client tell their story, identifying and assessing underlying legal issues, and provides them with information or advice to empower them.

Nick is committed and motivated as a legal practitioner to help as many people as possible, particularly anyone experiencing vulnerability because of their situation, and ensuring they are heard and helped in a meaningful way. Nick empowers clients with the tools they need to navigate the legal system.

NEW WEBSITE IMPROVES DELIVERY OF LEGAL INFORMATION TO TASMANIANS

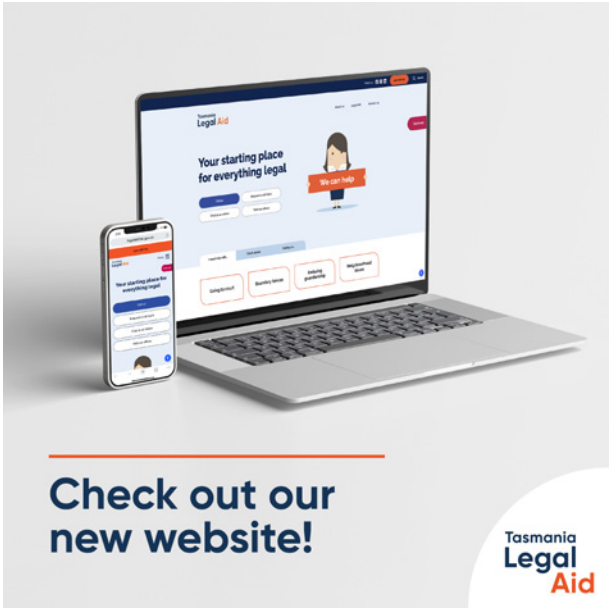
This year we launched a new website with a fresh design, easier navigation, and better search tools to help people find clear, easy-to-understand legal information.

A key feature of the new site is a video-first approach—every legal topic is explained in a video to make information more accessible. The site also includes:

- The UserWar accessibility widget - this supports people who live with dyslexia, blindness or vision impairment, ADHD or a cognitive and learning impairment. It will also translate the text into over 60 different languages
- An Auslan video
- In-language resources to ensure all Tasmanians can access the legal information they need.

Our community legal education program delivered 209 sessions, reaching 26,203 Tasmanians. These sessions were held in schools, community and sporting groups, senior groups, and professional services.

We also attended Agfest and the Hobart and Burnie Shows, reinforcing our commitment to reaching rural and regional communities.





MEET

Jade

CLE Legal Practitioner

Jade is our Community Legal Education Officer and has a legal practice background of family law and family violence. She enjoys being able to return to deliver sessions to schools on the coast, and right around the state, ensuring that schools and community groups don't miss out on important education opportunities just because they aren't centrally located.

Jade has seen the impact that legal education can have and is passionate about empowering people to understand their legal rights and obligations. She works to make the content she delivers easy to understand and accessible. It's important to her that people not only have the information they need, but that they know that the law doesn't have to be scary and hard to access.

Our commitment to Aboriginal and Torres Strait Islander people

In February, we launched our Commitment to Aboriginal and Torres Strait Islander People 2024–27 (our 'Commitment Plan'). Aboriginal and Torres Strait Islander people make up 10.7% of our clients who receive legal aid, and this year we provided 5,099 grants of aid (including extensions of aid) to support them.

This Commitment Plan builds on the work we started in 2021 with our Reflect Reconciliation Action Plan, which aimed to deepen our understanding of Aboriginal and Torres Strait Islander cultures and the importance of truth-telling about our shared history.

The plan was developed in collaboration with our Palawa Advisory Group, Aboriginal and Torres Strait Islander staff, a cross-practice working group, and community members. They told us what matters most: legal services that are high quality, accessible, culturally appropriate, and safe.

We continue to play a key role in advocating for justice system reforms to improve outcomes for Aboriginal and Torres Strait Islander people, including children and young people in the child safety system. We collaborate with Riawunna and the Law Faculty at UTas to provide mentoring to Aboriginal Law Students who have a Rosie Smith Scholarship.

The Commitment Plan reinforces our promise to communicate in culturally respectful ways and to keep pushing for fairer laws and legal systems.



Above L-R back row: Samantha Webster, Legal Practitioner, Legal Help; Amanda Duigan, Legal Practitioner, TasVOCAL; Julie Fawkner, Associate Director, Family Law; Stuart Davey, Manager, CLEI; Rob Arnol, Pawala advisor; Kristen Wylie, Director; Rebecca Lancaster, Associate Director, Criminal Law; Andrea Ramondino, Associate Director, Business Services. L-R front row: Emma Field, Policy Coordinator, Family Law; Jane Green, Legal Practitioner, Legal Help; Bianca Templar, Pawala advisor and baby Katina and Sarah Campbell, Associate Director, Civil Law.

New Launceston office a welcoming space

In December we were proud to deliver our services to the communities in the northern region from our new premises at Level 1, 117 Cimitiere Street Launceston.

Our new Launceston office space features a mural-sized artwork by Truwulway and Bunurong artist and social worker Bianca Templar. Inspired by the powerful Kanamaluka/Tamar River where she has lived since birth, Bianca guides viewers on a journey along the waterway taking in the gums and shells along the riverbank before opening up to the wider coast. While the focus is on First Nations people, Bianca wanted whoever saw the work to experience the sense of connection to the country she has felt throughout her life.

To ensure our new Launceston office would meet the needs of our clients, we engaged the following in our design and planning for the new office:

- Local First Nations representative
- A disability consultant
- A client representative
- Youth client representatives
- Other Legal Aid Commissions around Australia, including tours of various Victoria Legal Aid, ACT Legal Aid and Legal Aid Commission of South Australia premises.

> *I wanted the artwork to reflect aspects of the kanamaluka (Tamar River) as well as my culture. I hope the artwork provides a sense of cultural safety for my people as well as a sense of comfort to all that use the space.*

BIANCA TEMPLAR

Truwulway and Bunurong artist and social worker



Staff training

In April, we held our annual all-staff day in Hobart. The event was shaped by staff feedback and included team-building activities, chances to connect with colleagues from different offices and teams, a budget overview, practice area presentations, a grants update, and a Q&A session with the Director and Executive. We also welcomed guest speaker Christine Finnegan, CEO of the Tasmania JackJumpers.

Staff responded positively to the day, appreciating the opportunity to meet others, learn about different areas of work, and gain a better understanding of the budget and the challenges we face.

As part of National Legal Aid, we helped develop and roll out the 'With You' program—a national training initiative focused on trauma-informed, rights-based legal services for people experiencing distress, mental health issues, or suicidality. The program was co-designed with people who use and deliver legal services, making it the first national co-design project in the legal assistance sector.

In Tasmania, face-to-face training was held in May, with 78 participants from Tasmania Legal Aid and partner organisations including the Tasmania Aboriginal Legal Service, Women's Legal Service Tasmania, Youth Law, Worker Assist, Hobart Community Legal Service, and Launceston Community Legal Centre. Manager training was also delivered to our Executive and Management teams.

This training followed the rollout of trauma-informed training for all TLA staff earlier in 2024, funded by the Tasmanian Government. The goal is to ensure that every client's experience with TLA is trauma-informed and responsive.

Award winning partnership

Just Healthy Families, a partnership between Tasmania Legal Aid, the Women's Legal Service Tasmania and Child Health and Parenting Centres was the inaugural winner of the ANZ-PBA Partnering Award, celebrating cross-sector partnerships and demonstrating excellence in the management of collaborations between organisations, addressing a social or environmental issue.

Just Healthy Families (JHF) is a Health Justice Partnership that embeds free legal help into health and social service settings with the aim of reducing family violence for all Tasmanians.

Other finalists for the award were partnerships established by Our Watch and Victoria University (Prevention of Gender-based Violence), Inland Rail, TAFE NSW, Clontarf Foundation and Martinus Rail (First Nations Skills & Training), and Justice Connect and Telstra (Building Digital Inclusion and Legal Resilience).

PBA Associate, Julie Mundy said: "We received some impressive applications from a range of sectors. Just Healthy Families demonstrated a strong culture of openness between partners with the co-location of the JHF lawyers helping build trust between partners who could see first-hand the impact the service had on clients."



L-R: M'Lynda Stubbs, Director, Early Years and Partnerships, Department for Education Children and Young People; Yvette Cehtel, CEO, Women's Legal Service Tasmania; Kristen Wylie, TLA Director.

Submissions

In March our Director and Associate Director of Crime gave evidence to the Joint Sessional Committee examining implementation of the Commission of Inquiry (COI) into the Tasmanian Government's Responses to Institutional Child Sexual Abuse. We commended the government for not only accepting all the COI recommendations (including the decision to close AYDC), but also on the urgent action to operationalise those recommendations. We were able to highlight the work of the new AYDC lawyer.

We raised concerns about the impacts that a tough on crime approach could have on the successful implementation of the justice-based COI recommendations into the future. We expressed the view that the closure of AYDC can't occur out of step with the need to:

- Change the age of criminal responsibility,
- Change the Youth Justice Act including how bail is considered
- Offer comprehensive Bail supports
- Offer comprehensive and resourced diversionary strategies.

Other submission made during 2024-25 include:

- Tasmanian Drug Strategy Implementation
- Inquiry into family violence orders (Standing Committee on Social Policy and Legal Affairs Department of the House of Representatives)
- Review of Migration (Specification of evidentiary requirements—family violence) Instrument
- Amendments to the Family Violence Act 2004
- Change for Children Strategy and Action Plan 2024
- Commission for Children & Young People Bill 2024
- Review of Migration (Specification of evidentiary requirements—family violence) Instrument (LIN 23/026) 2023
- Passage of the Crimes Amendment (Strengthening the Criminal Justice Response to Sexual Violence) Bill 2024
- Amendments to the Victims of Crime Assistance Act 1976 and the Family Violence Act 2004
- Police Offences Amendment Bill 2024
- Family Violence Amendment Bill 2024
- Police Offences Amendment (Knives and other Weapons) Bill 2025
- Family Violence (Miscellaneous Reforms) Bill 2025
- Bail Bill 2024
- Response to the Joint Sessional Committee-Commission of Inquiry Recommendations Scrutiny Committee
- Information Request from DPAC - Services for Aboriginal children and young people, and their families
- Amendment Bill: Dangerous Criminals and High Risk Offenders
- Corrections Regulations 2018 - Compulsory Savings Program for prisoners

Audit Tasmania

Independent Auditor's Report

To the Members of Parliament

Tasmania Legal Aid

Report on the Audit of the Financial Statements

Opinion

I have audited the financial report of Tasmania Legal Aid, which comprises the statement of financial position as at 30 June 2025, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policies and the statement of certification signed by the Commissioners.

In my opinion, the accompanying financial report is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) present fairly, in all material respects, the financial position of Tasmania Legal Aid as at 30 June 2025 and its financial performance and its cash flows for the year then ended

(b) is in accordance with the *Audit Act 2008,* Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Tasmania Legal Aid in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

I confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, was provided to the Commissioners on the same date as this auditor's report.

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

Responsibilities of the Commissioners for the Financial Report

The Commissioners are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, the financial reporting requirements of the *Audit Act 2008* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioners are responsible for assessing Tasmania Legal Aid's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Tasmania Legal Aid is to be dissolved by an Act of Parliament, or the Commissioners intend to cease operations, or have/has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

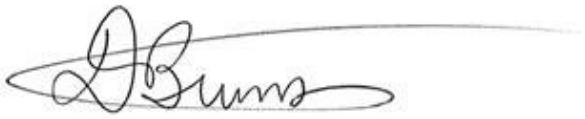
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tasmania Legal Aid's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.

- Conclude on the appropriateness of the Commissioners' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Tasmania Legal Aid's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Tasmania Legal Aid to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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

I also provide the Commissioners with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.



Derek Burns
Assistant Auditor-General
Delegate of the Auditor-General

17 October 2025
Hobart

Tasmania Legal Aid

Annual Financial Statements

Tasmania Legal Aid
ABN 70 223 103 968
For the year ended 30 June 2025

Contents

Statement of Certification	36
Statement of Comprehensive Income	37
Statement of Financial Position	38
Statement of Cash Flows	40
Statement of Changes in Equity	41
Notes to Financial Statements	42

Statement of Certification

Tasmania Legal Aid
For the year ended 30 June 2025

The accompanying financial statements of Tasmania Legal Aid are in agreement with the relevant accounts and records and have been prepared in compliance with:

- Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB)
- *Instructions issued under the provisions of the Legal Aid Commission Act 1990*
- *Audit Act 2008*
- *Australian Charities and Not-for-profits Commission Act 2012*

We believe that, in all material respects, the financial statements present a view which is consistent with our understanding of Tasmania Legal Aid's financial position as at 30 June 2025, financial performance and its cash flows for the year then ended.

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



JULES SCARLETT

Chair



KRISTEN WYLIE

Director

Dated: 15 October 2025

Statement of Comprehensive Income

Tasmania Legal Aid
For the year ended 30 June 2025

	NOTES	30-JUNE-25 ($)	30-JUNE-24 ($)
Revenues			
Commonwealth Grants and Contributions	4	12,188,037	12,904,791
State Government Grants and Contributions	5	13,075,699	11,477,130
Interest Revenue	6	428,565	496,847
Other Revenue	7	789,493	1,423,848
Total Revenues		**26,481,794**	**26,302,616**
Expenses			
Legal Services Expense	9	10,052,248	9,866,347
Employee Benefits Expense	10	13,159,289	12,365,952
Supplies and Services	14	650,399	629,970
Accommodation Expenses	15	562,443	448,496
Information Technology	16	520,272	596,593
Finance Costs	17	78,610	76,690
Other Expenses	18	668,858	681,436
Depreciation and Amortisation Expenses	20	976,224	864,644
Debts Written Off	21	9,212	13,464
Total Expenses		**26,677,555**	**25,543,593**
Net Surplus / (Deficit) for the Year		**(195,760)**	**759,023**
Other Comprehensive Income			
Asset Revaluation	37	149,352	-
Total Other Comprehensive Income		**149,352**	**-**
Total Comprehensive Result		**(46,408)**	**759,023**

The accompanying notes from part of these financial statements.

Statement of Financial Position

Tasmania Legal Aid
As at 30 June 2025

	NOTES	30-JUNE-25 ($)	30-JUNE-24 ($)
Assets			
Current Assets			
Cash and Cash Equivalents	40	6,794,864	7,622,612
Receivables	22	332,602	817,562
Investments	23	2,200,000	3,350,000
Other Assets	28	281,859	269,036
Total Current Assets		**9,609,325**	**12,059,210**
Non-Current Assets			
Property, plant and equipment			
Land	24	250,000	344,534
Buildings	24	284,424	48,948
Leasehold Improvements	24	2,072,533	27,680
Office Equipment	24	25,720	2,517
Furniture and Fittings	24	-	1,008
Work in Progress	24	-	159,475
Total Property, plant and equipment		**2,632,677**	**584,162**
Right-of-Use Assets	25	3,876,813	4,600,625
Intangible Assets	26	4,417	10,111
Total Non-Current Assets		**6,513,908**	**5,194,898**
Total Assets		**16,123,232**	**17,254,108**
Liabilities			
Current Liabilities			
Payables	29	607,106	387,563
Contract Liabilities	30	492,030	792,962
Lease Liabilities	31	622,193	672,850
Employee Benefit Liabilities	32	1,553,890	1,501,349
Other Liabilities	34	35,493	215,023
Total Current Liabilities		**3,310,712**	**3,569,746**
Non-Current Liabilities			
Lease Liabilities	31	3,698,511	4,339,140
Employee Benefit Liabilities	32	334,826	229,289
Other Liabilities	34	7,375	11,807
Total Non-Current Liabilities		**4,040,712**	**4,580,236**
Total Liabilities		**7,351,424**	**8,149,983**
Net Assets		**8,771,808**	**9,104,126**

The accompanying notes from part of these financial statements.

	NOTES	30-JUNE-25 ($)	30-JUNE-24 ($)
Equity			
Equity			
Capital Contribution	39	325,000	325,000
Asset Revaluation Reserve	37	298,886	149,534
Civil Disbursement Fund Reserve		1,029,709	1,068,269
Accumulated Surplus		7,118,213	7,561,322
Total Equity		**8,771,808**	**9,104,126**

The accompanying notes from part of these financial statements.

Statement of Cash Flows

Tasmania Legal Aid
For the year ended 30 June 2025

	NOTES	30-JUNE-2025 ($)	30-JUNE-2024 ($)
Statement of Cash Flows			
Cash flows from Operating Activities			
Operating Receipts			
Commonwealth Grants and Contributions		12,004,980	12,228,085
State Government Grants		13,375,699	11,379,045
Contributions and Recovered Costs from Clients		145,704	165,630
Interest Income		431,713	519,158
Net GST Received		-	154,180
Other		848,780	1,063,476
Total Operating Receipts		**26,806,876**	**25,509,574**
Operating Payments			
Payments for Legal Services		(10,052,248)	(9,866,347)
Employee Benefits Expense		(12,994,318)	(12,117,913)
Administrative Expense		(2,527,139)	(2,558,572)
Net GST Paid		(87,843)	-
Total Operating Payments		**(25,661,548)**	**(24,542,832)**
Total Cash flows from Operating Activities	41	**1,145,328**	**966,742**
Cash flows from Investing Activities			
Receipts from Investments		5,450,000	4,861,000
Payments for Investments		(4,300,000)	(2,350,000)
Purchase of Plant and Equipment		(2,166,561)	(268,084)
Cash outflow on administrative restructure	38	(285,909)	-
Total Cash flows from Investing Activities		**(1,302,470)**	**2,242,916**
Cash flows from Financing Activities			
Principal Lease Repayments	43	(670,606)	(543,786)
Total Cash flows from Financing Activities		**(670,606)**	**(543,786)**
Net increase / (decrease) in cash and cash equivalents		(827,748)	2,665,872
Cash and cash equivalents at beginning of the period		7,622,612	4,956,740
Cash and cash equivalents at end of the period	40	6,794,864	7,622,612

The accompanying notes from part of these financial statements.

Statement of Changes in Equity

Tasmania Legal Aid
For the year ended 30 June 2025

	CONTRIBUTED EQUITY	ASSET REVALUATION RESERVE	CIVIL LAW DISBURSEMENT FUND LOAN SCHEME RESERVE	ACCUMULATED SURPLUS	TOTAL EQUITY
Change in Equity ($)					
2025 Financial Year					
Balance as at 1 July 2024	325,000	149,534	1,068,269	7,561,322	9,104,126
Total comprehensive result					
Net Result	-	-	-	(195,760)	(195,760)
Other comprehensive income	-	149,352	-	-	149,352
Total comprehensive result	**-**	**149,352**	**-**	**(195,760)**	**(46,408)**
Transfers to/(from) Reserves	-	-	(38,560)	38,560	-
Transactions with legal aid commissions in their capacity as legal aid commissions:					
Administrative restructure - Distribution to Legal Aid ACT	-	-	-	(285,909)	(285,909)
Total	-	149,352	(38,560)	(443,109)	(332,317)
Balance as at 30 June 2025	325,000	298,886	1,029,709	7,118,213	8,771,808
2024 Financial Year					
Balance as at 1 July 2023	325,000	313,528	1,094,060	6,612,515	8,345,102
Total comprehensive result					
Net Result	-	-	-	759,023	759,023
Total comprehensive result	**-**	**-**	**-**	**759,023**	**759,023**
Transfers to/(from) Reserves	-	(163,993)	(25,791)	189,784	-
Total	-	(163,993)	(25,791)	948,807	759,023
Balance as at 30 June 2024	325,000	149,534	1,068,269	7,561,322	9,104,126

The accompanying notes from part of these financial statements.

Notes to the Financial Statements

Tasmania Legal Aid
For the year ended 30 June 2025

1. Underlying Net Result

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the Net result from continuing operations. However, the corresponding expenditure is not included in the calculation of the Net result from continuing operations. Accordingly, the Net result from continuing operations will portray a position that is better than the true underlying financial result.

For this reason, the Net result from continuing operations is adjusted to remove the effects of funding for capital projects.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Underlying Net Result		
Net result from continuing operations	(195,760)	759,023
Less impact of:		
Non-operational capital funding		
National Legal Aid (NLA) Project Contribution Revenue	-	(370,000)
Total non-operational capital funding	**-**	**(370,000)**
Underlying net result from continuing operations	**(195,760)**	**389,023**

2. Underlying Impact of Unpaid Grants of Aid on the Operating Result

Tasmania Legal Aid (TLA) receives the majority of funds from Commonwealth and State Government grants ('base grants'). With these grants TLA manages the legal aid service, provides in-house legal advice, education and representation to those who meet the eligibility criteria, including availability of funding. Grant funds are also granted to the private sector to provide representation to those that meet the eligibility criteria, including availability of funds. There is no specific obligation to grant funds to the private sector.

Under the current Australian Accounting Standards, the base grants are deemed non-reciprocal, particularly on the basis there is no specific obligation associated with the provision of base grants, which means TLA as a not-for-profit entity is not permitted to match the costs associated with the grants with grant revenue. Rather, all base grants and other grants as identified in Notes 4 and 5 are recognised on receipt. For profit entities can match the recognition of revenue with the related expenditure. Given there is a timing difference between the granting of legal aid and the payment of that aid, there is a disconnect between the recognition of revenue and the expenses associated with that revenue, which results in either an overstatement or understatement of the operating result of TLA in a financial year.

In addition, taking up a liability on the granting of aid to the private sector, though the majority of aid granted is subsequently paid, has not been deemed to meet the definition of a liability under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets.* The liability of granted but unpaid legal aid is identified in this financial report by way of commitment at Note 35.

TLA for a number of years paid out additional aid based on accumulated surpluses that did not appropriately include a provision for legal aid granted and unpaid. The below table identifies the accumulated surplus position when granted but unpaid aid is factored into the financial statements.

Underlying Accumulated Surplus	**30-June-25 ($)**	**30-June-24 ($)**
Accumulated Surplus	7,118,213	7,561,322
Granted but unpaid at 30 June	(1,631,128)	(1,780,303)
Accumulated Surplus Including Granted but Unpaid Aid	**5,487,085**	**5,781,019**
Underlying Net Surplus / (Deficit) for the Year		
Net Surplus / (Deficit) for the Year	(195,760)	759,023
Movement in Granted but Unpaid Aid	149,175	(434,251)
Net Surplus / (Deficit) Including Movement of Granted but Unpaid Aid	**(46,585)**	**324,772**

3. Income

Revenue Recognition

Revenues are recognised at fair value of the consideration received, net of GST when applicable. Full details of the revenues received by TLA are detailed within Notes 4, 5, 6 and 7. TLA's revenues consist predominantly of contributions by both Commonwealth and State Governments, contributions and recovered costs from legally aided clients and interest income from the investment of unutilised cash holdings.

Commonwealth and State Grants and Contributions

Grant Revenue and Contributions received by TLA are assessed as to whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When both these conditions are satisfied, TLA:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

The balance of contract liabilities classified in accordance with the above are reflected at Note 30.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, TLA:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises related amounts; and
- recognises income immediately in the Statement of Comprehensive Income as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, TLA recognises income in the Statement of Comprehensive Income when or as it satisfies its obligations under the contract.

Capital Grant receipts are recognised as a liability for the excess of the initial carrying amount of the financial asset received over any related amount recognised under other AASBs. TLA recognises income in the Statement of Comprehensive Income when or as TLA satisfies its obligations under the terms of the grant.

Interest Revenue

Interest Revenue is recognised as the interest accrues to the net carrying amount of the financial asset.

Other Revenue

Civil Law Disbursement Fund Loan Contributions relate to a premium charged on repayment of civil law disbursement loans. This revenue is recognised on a cash received basis as it is dependent on the outcome of the legal proceedings.

Client Contributions and Cost Recoveries are recognised on an accrual basis when the work has been performed.

	30-JUNE-25 ($)	30-JUNE-24 ($)
4. Commonwealth Grants and Contributions		
Grants with sufficiently specific performance obligations		
Family Violence Cross-Examination Funding	617,472	619,112
National Disability Insurance Scheme Appeals Funding	580,447	584,875
Property Mediation Funding	560,246	699,409
Senior Assist Funding	547,513	496,475
Defence and Veterans Legal Service Funding	21,095	284,150
Your Story Disability Legal Support Funding	-	142,233
Total grants with sufficiently specific performance obligations	**2,326,773**	**2,826,254**
Grants without sufficiently specific performance obligations		
Commonwealth Base Grant	7,355,000	6,890,000
Family Advocacy Support Service Funding	1,508,000	1,475,000
FCFCOA Cost Consequences Funding	-	723,000
Mental Health Funding	355,861	355,861
Vulnerable Women Funding	335,404	331,677
FCFCOA Lighthouse Project Pilot	258,000	254,000
Child Sexual Abuse Prosecutions Funding	49,000	49,000
Total grants without sufficiently specific performance obligations	**9,861,264**	**10,078,538**
Total Commonwealth Grants and Contributions	**12,188,037**	**12,904,791**

All grant funds received without specific obligations, as defined by the AASBs, are utilised for the agreed grant purpose.

Family Violence Cross-Examination Funding

The purpose of this grant is to fund TLA to represent parties subject to the ban on direct cross-examination under the *Family Law Act 1975.* The receipt of this funding is recognised on fulfilment of specific obligations.

National Disability Insurance Scheme Appeals Funding

This provides funding for support services to assist applicants in navigating the process of Administrative Review Tribunal review of National Disability Insurance Agency decisions. The receipt of this funding is recognised on fulfilment of specific obligations.

Property Mediation Funding

The purpose of this funding is to provide legal support to separating couples with small value property pools who require legal advice and representation to mediate and reach agreement on family law property splits. The receipt of this funding is recognised on fulfilment of specific obligations.

Senior Assist Funding

The purpose of this funding is for the prevention and response to elder abuse. The receipt of this funding is recognised on fulfilment of specific obligations.

Defence and Veterans Legal Support Funding

The purpose of this funding was to provide legal advice and information to members of the public engaging with the associated Royal Commission. The receipt of this funding was recognised on fulfilment of specific obligations.

Your Story Disability Legal Support Funding

The purpose of this funding was to fund the legal service that supported the Royal Commission into violence, abuse, neglect and exploitation of people with disabilities. The receipt of this funding was recognised on fulfilment of specific obligations.

Commonwealth Government Base Grant

Government funds provided under the NLAP 2020-2025. These funds are recognised on receipt as there is no specific obligation under the agreement. The NLAP expired on 30 June 2025 and has been replaced with the NAJP 2025-2030 that will expire on 30 June 2030.

Family Advocacy and Support Service

This funding is to provide social services support to families experiencing domestic issues. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

FCFCOA Cost Consequences Funding

This funding supported the delivery of timely and effective family law representation services in response to increased demand in the Federal Circuit and Family Court of Australia which arose from the new case management approach. This funding was recognised on receipt as there was no specific performance obligations attached to the terms of the agreement.

Mental Health Funding

This funding is for the delivery of legal assistance services to people with mental health conditions, ensuring services delivered are informed by the needs of people with mental health conditions. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

Vulnerable Women Funding

The purpose of this funding is to increase legal assistance for vulnerable women, including those experiencing, or at risk of, family violence. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

FCFCOA Lighthouse Project Pilot Funding

The purpose of this funding is to increase the capacity of TLA to support the national expansion of the Lighthouse Project from 3 to 15 family law registries of the Federal Circuit and Family Court of Australia. This funding is recognised on receipt as there are not specific performance obligations attached to the terms of the agreement.

Child Sexual Abuse Prosecutions Funding

This funding is for the contribution towards grants of legal aid for Commonwealth child sexual abuse prosecutions. This funding is recognised on receipt as there are no specific performance obligations attached to the terms of the agreement.

	30-JUNE-25 ($)	30-JUNE-24 ($)
5. State Government Grants and Contributions		
Grants with sufficiently specific performance obligations		
Duty Lawyer and Mental Health Funding	523,270	591,668
Legal Assistance Sector Support Funding	-	29,687
Total Grants with sufficiently specific performance obligations	**523,270**	**621,355**
Grants without sufficiently specific performance obligations		
State Government Base Grant	8,975,000	8,937,000
State One Off Funding	1,598,485	97,831
Safe at Home Program	840,944	840,944
Serious Cases Funding	750,000	750,000
Commission of Inquiry - Child Sexual Abuse Funding	388,000	230,000
Total Grants without sufficiently specific performance obligations	**12,552,429**	**10,855,775**
Total State Government Grants and Contributions	**13,075,699**	**11,477,130**

All grant funds received without specific obligations, as defined by the AASBs, are utilised for the agreed grant purpose.

Duty Lawyer and Mental Health Funding

This funding is to support the Tasmanian legal assistance sector towards the maintenance of core services previously funded from the Solicitors' Guarantee Fund and the recent Public Account funded grants round. The receipt of this funding is recognised on fulfilment of specific obligations.

Legal Assistance Sector Support Funding

This funding was to support the creation of informative legal videos & participation in trauma informed practice training. The receipt of this funding was recognised on fulfilment of specific obligations.

State Government Base Grant

The State Government Base Grant provides for the Service Delivery program agreed to between TLA and the State Government. These funds are recognised on receipt as there is no specific obligation under the agreement.

State One Off Funding

This funding includes State Top Up Funding provided to supplement Commonwealth Funded programs whilst the NLAP Agreement was negotiated and in 2025 it also includes the RAF appropriation received for Crime Grants of Aid ($826,000) and Federal Circuit and Family Court of Australia costs consequences ($597,000). These funds are recognised on receipt as there is no specific obligation under the agreement.

“Safe at Home” Domestic Violence Early Intervention Program

This program provides early intervention and support against domestic violence. These funds are recognised on receipt as there is no specific obligation under the agreement.

Serious Cases Funding

Additional funding stemming from the State Budget provided for serious case matters. These funds are recognised on receipt as there is no specific obligation under the agreement.

Commission of Inquiry - Child Sexual Abuse Funding

This funding relates to the provision of services in relation to the commission of inquiry. These funds are recognised on receipt as there is no specific obligation under the agreement.

	30-JUNE-25 ($)	30-JUNE-24 ($)
6. Interest Revenue		
Bank Interest Earned	428,565	496,847
Total Interest Revenue	**428,565**	**496,847**

Bank Interest Earned

Derived from cash flow surpluses from monies held on call, or in short term cash management accounts and term deposits.

	30-JUNE-25 ($)	30-JUNE-24 ($)
7. Other Revenue		
Miscellaneous Income		
National Legal Aid (NLA) Cost Recoveries	482,949	752,562
National Legal Aid (NLA) Project Contribution Revenue	-	370,000
National Legal Aid (NLA) Administration Fee	19,342	73,175
Total Miscellaneous Income	**502,290**	**1,195,737**
Client Contributions	155,106	160,928
Settlement Fees Received	68,956	-
CDF Administration Fee Income	39,676	38,150
Civil Disbursement Fund Loans Contributions	20,237	24,614
Court Enforced Cost Recoveries	2,887	2,311
Insurance Recovery	341	884
Refunds Received	-	1,224
Total Other Revenue	**789,493**	**1,423,848**

Miscellaneous Income

Reimbursements from other National Legal Aid organisations for their share of National Legal Aid (NLA) expenses paid for by TLA on behalf of all States and the contributions from other National Legal Aid organisations to National Legal Aid projects. NLA was transferred to Legal Aid ACT on 1 October 2024, with the revenue no longer received from the date of transfer.

Client Contributions

Contributions consist of amounts levied on clients by in-house practitioners and recovered costs. Not included are amounts collected by private legal practitioners and deducted from their accounts for services rendered to TLA, prior to payment by TLA. The private practitioner collected payments are immaterial and hence have not been quantified for this report.

Settlement Fees

These fees relate to the settlement of significant outstanding legal fees.

CDF Administration Fee Income

Recovery for the associated costs of maintaining the CDF program.

Civil Law Disbursement Fund Loans Contributions

Small application premiums charged against each loan as a buffer against actions that may be unsuccessful and unrecoverable.

Court Enforced Cost Recoveries

Monies received as ordered by the courts to be paid.

Insurance Recovery

The recovery relates to the cost of replacing TLA assets through insurance claims.

8. Net Gains/(Losses)

Net Gain/(Loss) On Non-Financial Assets

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

There were no gains of losses from the sale of non-financial assets to report in the 2024 or 2025 financial years.

9. Legal Services Expense

Legal Services Expenses are recognised as an expense on the receipt of a claim for services provided.

Levies towards the cost of aid payable by the client are recognised as an asset, and subsequently recognised as contributions on approval of the grant of aid. Provision for impairment is provided for in accordance with Note 22.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Legal Services Expense		
Grants of Legal Aid	9,042,318	8,958,818
Social Worker Services	702,717	676,740
Weekend Duty Lawyer Service	200,151	208,849
Property Mediation Case Manager	95,293	-
Weekday Duty Lawyer Service	11,769	7,428
Project Contribution	-	14,513
Total Legal Services Expense	**10,052,248**	**9,866,347**

Grants of Legal Aid

Grants of Legal Aid comprise payments made to private sector business partners for legal work undertaken during the course of the year. In addition to payments for legal services this includes payments for expenditure for items such as medical reports and other specialist services.

Social Worker Services

TLA engages external service providers for the outsourcing of social worker services under the Family Advocacy Support Service program.

Weekend Duty Lawyer Services

TLA engages external service providers for Duty Lawyer services in the Magistrates Court to support its own internal services.

Property Mediation Case Manager

TLA engages external service providers for the outsourcing of social support case worker services under the Family Dispute Resolution program.

Weekday Duty Lawyer Service

TLA engaged private practice duty lawyers temporarily in the 2024 and 2025 financial years whilst positions were vacant.

Project Contribution

TLA's contribution to National Legal Aid projects.

10. Employee Benefits Expense

The related expense items include salaries of TLA employees, superannuation contributions, leave entitlement adjustments, relocation, other direct related costs and the Commissioner's remuneration.

As at 30 June 2025 TLA employed 89.54 (2024: 89.59) full time equivalents.

The number of full time equivalents has maintained its level due to the continuation of programs being managed by TLA, supporting employment positions to fulfil approved purposes.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Employee Benefits Expense		
Salaries, Superannuation and Related Costs	11,801,981	10,851,574
Contracted Staff and Agency Staff Engagements	1,167,942	1,190,106
Annual Leave and Long Service Leave Entitlements and On-Costs	118,407	222,100
Professional Development	70,959	102,173
Total Employee Benefits Expense	**13,159,289**	**12,365,952**

Salaries, Superannuation and Related Costs

Includes salaries and employer funded superannuation, workers compensation insurance and parental leave pay.

Superannuation expenses relating to defined benefit schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an agency contribution rate determined by the Treasurer, on the advice of the State Actuary. The current agency contribution is 14.95 per cent of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11.50 per cent of salary in the 2025 financial year (was 11 per cent of salary in the 2024 financial year and is increasing to 12 per cent of salary in the 2026 financial year). In addition, TLA is also required to pay into the Consolidated Fund a "gap" payment equivalent to 3.45 per cent of salary in respect of employees who are members of contribution schemes.

Contracted Staff and Agency Staff Engagements

Includes contract and agency staffing costs, as well as agency fees and staff relocation costs.

Annual Leave and Long Service Leave Entitlements and On-Costs

These amounts are the net movements to the annual and long service leave provision, and employee benefit liabilities - on-costs accounts, held on TLA's Statement of Financial Position.

Professional Development

Includes costs of courses and seminar fees.

11. Remuneration of Key Management Personnel

The number of Key Management Personnel, excluding Commissioners, whose total salaries, superannuation and other benefits for the financial year fall within the following bands are:

30-June-25						
		Short-Term Benefits ($)		**Long-Term Benefits ($)**		**Total Benefits ($)**
Band	Number of Employees	Salary	Other Benefits	Super	Leave Benefit	Total
$180,001 - $200,000	1	163,880	480	18,809	(2,022)	181,147
$320,001 - $340,000	1	289,307	12,209	33,397	226	335,139
Remuneration Total	**2**	**453,187**	**12,689**	**52,206**	**(1,796)**	**516,286**

30-June-24						
		Short-Term Benefits ($)		**Long-Term Benefits ($)**		**Total Benefits ($)**
Band	Number of Employees	Salary	Other Benefits	Super	Leave Benefit	Total
$160,001 - $180,000	1	157,370	480	17,344	(2,187)	173,006
$300,001 - $320,000	1	276,367	3,369	30,800	4,371	314,908
Remuneration Total	**2**	**433,737**	**3,849**	**48,144**	**2,184**	**487,914**

No termination or other benefits have been paid other than what has been reflected above.

Leave Benefits are non-cash amounts and reflect the movements in the accrued entitlement benefits.

12. Remuneration of Commissioners

30-June-25					
		Short-Term Benefits ($)		**Long-Term Benefits ($)**	**Total Benefits ($)**
Band	Commissioners	Salary	Other Benefits	Superannuation	Total
$0 - $10,000	1	8,407	-	966	9,373
$10,001 - $20,000	2	22,596	-	2,598	25,194
$20,001 - $30,000	1	19,544	-	2,248	21,792
Remuneration Total	**4**	**50,547**	**-**	**5,812**	**56,359**

30-June-24					
		Short-Term Benefits ($)		**Long-Term Benefits ($)**	**Total Benefits ($)**
Band	Commissioners	Salary	Other Benefits	Superannuation	Total
$0 - $10,000	1	8,439	-	928	9,367
$10,001 - $20,000	2	19,907	-	2,190	22,097
$20,001 - $30,000	1	21,098	-	2,321	23,419
Remuneration Total	**4**	**49,444**	**-**	**5,439**	**54,883**

Commissioners are remunerated on an annual basis. Superannuation is paid to Commissioners in accordance with the superannuation guarantee legislation. There were no leave benefits, termination benefits, or other benefits paid to any Commissioner in the 2024 or 2025 financial years.

13. Related Party Transactions

One Commissioner is an associate with a private law firm to which TLA made grant payments. These payments are for external legal services only at the standard rate. Commissioners have not been engaged to provide any contracted services other than those associated with granted legal service arrangements.

Key Management Personnel are deemed to be any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered a key management personnel.

All transactions with the private legal firms are conducted on an arm's length basis in the normal course of business and on standard terms and conditions.

Details of Commissioners and their associated entities, along with key personnel and their positions, are listed as follows:

Commissioners	**Practice / Employer**	**Position**
Gavin Wailes	Department of Justice	Director Finance
Jules Scarlett	Surf Living Saving Australia / TasPorts / NBN Co	Non-Executive Director
James Hipwood	Petuna Aquaculture	Head of Commercial and Finance
Philippa Morgan	Liverpool Chambers	Barrister

Key Management Personnel	**Position**
Kristen Wylie (also a Commissioner)	Director, TLA
Andrea Ramondino	Associate Director - Business Services, TLA

There are no significant related party transactions requiring disclosure.

14. Supplies and Services

	30-JUNE-25 ($)	30-JUNE-24 ($)
Communication	311,138	271,982
Travel Costs	195,264	217,771
Consumables and Safety	114,701	111,084
Office Machines and Equipment	29,295	29,133
Total Supplies and Services	**650,399**	**629,970**

	30-JUNE-25 ($)	30-JUNE-24 ($)
15. Accommodation Expenses		
Cleaning and Security	182,417	172,492
Property Maintenance	80,794	41,588
Electricity	75,144	56,653
Property Rent	70,965	81,152
Settlement Fees Paid	68,398	-
Rates and Taxes	62,907	76,717
Insurance	17,380	14,027
Water Rates	4,438	5,867
Total Accommodation Expenses	**562,443**	**448,496**

The cessation of the 64 Cameron Street, Launceston lease resulted in the payment of a settlement amount in lieu of tenants make good works.

	30-JUNE-25 ($)	30-JUNE-24 ($)
16. Information Technology		
IT Systems and Consulting	462,519	512,210
Library	57,753	84,383
Total Information Technology	**520,272**	**596,593**

	30-JUNE-25 ($)	30-JUNE-24 ($)
17. Finance Costs		
Lease Interest	78,610	76,690
Total Finance Costs	**78,610**	**76,690**

	30-JUNE-25 ($)	30-JUNE-24 ($)
18. Other Expenses		
Other Expenses		
Consultant Fees	192,521	261,941
Corporate Projects	146,835	92,700
NLA Cost Recoveries	54,972	30,545
TLA Administration Charge (CDF Only)	39,676	38,150
Client Engagement	36,555	1,399
TLA Services Fee Expense (NLA Only)	19,342	73,175
Advertising	1,602	13,103
Interest Charges	491	-
Bank Charges	370	493
Total Other Expenses	**492,362**	**511,506**
Department of Justice Administration Costs	145,896	140,830
Audit Fee and Costs	30,600	29,100
Total Other Expenses	**668,858**	**681,436**

19. Remuneration of Auditors

	30-June-25 ($)	30-June-24 ($)
Audit Fees	30,600	29,100
	30,600	**29,100**

The Tasmanian Audit Office audits the accounts of TLA. The audit comprises the annual financial statement audit.

	30-JUNE-25 ($)	30-JUNE-24 ($)
20. Depreciation and Amortisation Expenses		
Amortisation - Leases	703,132	749,269
Depreciation - Leasehold Improvements	132,970	12,271
Depreciation - Office Equipment	120,422	81,199
Depreciation - Buildings	8,409	8,409
Depreciation - Software (Intangibles)	5,694	8,665
Depreciation - Furniture & Fittings	5,597	4,831
Total Depreciation and Amortisation Expenses	**976,224**	**864,644**

	30-JUNE-25 ($)	30-JUNE-24 ($)
21. Debts Written Off		
Civil Disbursements Fund - Write-Offs	9,212	13,464
Total Debts Written Off	**9,212**	**13,464**

TLA has considered the impact of AASB 9 *Financial Instruments* and have concluded that as write-offs are immaterial there is no requirement to further assess a provision allowance for bad debts.

22. Receivables

Unsecured debtors are recognised and carried at the amounts receivable. The carrying amount is equivalent to fair value. The vast majority of TLA's unsecured debtors are for small contributions toward the client's legal costs. The collectability of these receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Receivables		
Loan - Civil Disbursement Fund	264,896	242,575
Goods and Services Tax (GST)	47,360	-
Accounts Receivable	11,195	562,555
Contributions Receivable	11,151	14,432
Provision for Doubtful Debts	(2,000)	(2,000)
Total Receivables	**332,602**	**817,562**

Accounts Receivable

Accounts Receivable consists of court enforced cost recoveries. Historically it has also consisted of amounts owing by other National Legal Aid organisations for reimbursement of National Legal Aid Secretariat (resident in TLA) expenditure incurred, as well as amounts owing from the Attorney General's Department for other grant monies that are receivable.

Civil Law Disbursement Fund Loans

Civil Law Disbursement Fund Loans are those amounts recoverable from the proceeds of successful actions by civil law litigants supported by the State Government Civil Law Disbursement Fund Loans Scheme. The loans are recovered with the addition of a small premium which is reinvested into the fund, to offset any failed or unsuccessful actions which may be written off. Details of loans written off are detailed in Note 21.

Contributions Receivable

Contributions consist of small amounts owing by clients as a contribution toward the cost of their legal matter. A provision for impairment is recognised against these contributions. The provision consists of small contributions unlikely to be paid for which recovery action is considered uneconomical.

23. Investments

Investments and financial assets in the scope of AASB 9 *Financial Instruments* are categorised as either subsequently measured at amortised cost, fair value through comprehensive income or fair value through profit and loss and depends on TLA's business model for managing financial assets and the contracted cash flow characteristics of the financial asset.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Investments		
Term Deposits	2,200,000	3,350,000
Total Investments	**2,200,000**	**3,350,000**

TLA has continued to hold a balance of cash in short term investments. These investments included terms greater than 3 months but no more than 12 months. Investments are held with major financial institutions.

24. Property, Plant and Equipment

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. Plant and equipment purchased for less than $5,000 net of GST are recognised on the asset register and fully charged to expense as incurred. Items with a cost of more than $5,000 net of GST are considered to contribute economic benefits beyond one year and are held as assets recorded in TLA's asset register and depreciated over the asset's effective life.

TLA has not acquired any items of property, plant and equipment for no or nominal consideration during the reporting period.

Subsequent measurement

After recognition of an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other plant and equipment, and leasehold improvements. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Revaluation increments, on a class of assets basis, are recognised in other comprehensive income and accumulated in the asset revaluation reserve. Revaluation decreases that offset previous increases of the same class of assets are recognised in other comprehensive income under the heading of revaluation surplus and the resultant decrease reflected in the asset revaluation reserve. All other decreases are recognised in the Statement of Comprehensive Income.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Depreciation and Amortisation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation and amortisation on other assets is calculated using the straight line method, using rates which are reviewed annually. Leasehold improvements are depreciated over either the unexpired period of the lease or the estimated useful lives of the improvements, whichever is deemed most appropriate. Estimated useful lives for each class of depreciable asset are:

Buildings on Freehold Land	25 Years
Office Equipment	4 Years
Furniture and Fixtures	4 Years
Leasehold Improvements	4 Years

	30-JUNE-25 ($)	30-JUNE-24 ($)
Property, Plant and Equipment		
Land		
Land at Fair Value	250,000	344,534
Total Land	**250,000**	**344,534**
Buildings		
Buildings at Fair Value	290,000	210,235
Accumulated Depreciation of Buildings	(5,576)	(161,288)
Total Buildings	**284,424**	**48,948**
Leasehold Improvements		
Leasehold Improvements at Cost	2,370,127	244,099
Accumulated Amortisation of Leasehold Improvements	(297,595)	(216,419)
Total Leasehold Improvements	**2,072,533**	**27,680**
Office Equipment		
Office Equipment at Cost	1,123,687	1,035,438
Accumulated Depreciation of Office Equipment	(1,097,966)	(1,032,921)
Total Office Equipment	**25,720**	**2,517**
Furniture and Fittings		
Furniture and Fittings at Cost	25,984	21,396
Accumulated Depreciation of Furniture and Fittings	(25,984)	(20,387)
Total Furniture and Fittings	**-**	**1,008**
Work in Progress		
Leasehold Improvements at Cost	-	159,475
Total Work in Progress	**-**	**159,475**
Total Property, Plant and Equipment	**2,632,677**	**584,162**

Valuation Basis

Land and buildings are recorded at fair value less accumulated depreciation. All other non-current physical assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

A formal independent valuation of TLA's Freehold Property was obtained in November 2024 from Opteon Property Group Pty Ltd. The valuation is based on current market value on "an existing use" basis. The property has been valued in line with the prepared valuation. TLA's policy is to review the value of its freehold property every 4 years.

The movement in the carrying amounts for each class of property, plant and equipment is reflected as follows:

	Land Level 2 ($)	**Buildings Level 2 ($)**	**Leasehold Improvements ($)**	**Office Equipment ($)**	**Furniture & Fittings ($)**	**Work in Progress ($)**	**Total ($)**
Carrying value at 1 July 2024	**344,534**	**48,948**	**27,680**	**2,517**	**1,008**	**159,475**	**584,162**
Additions	-	-	2,018,348	143,625	4,588	-	2,166,561
Revaluations	(94,534)	243,886	-	-	-	-	149,352
Transfers Between Asset Classes	-	-	159,475	-	-	(159,475)	-
Depreciation	-	(8,409)	(132,970)	(120,422)	(5,596)	-	(267,397)
Carrying value at 30 June 2025	**250,000**	**284,424**	**2,072,533**	**25,720**	**-**	**-**	**2,632,677**

	Land Level 2 ($)	Buildings Level 2 ($)	Leasehold Improvements ($)	Office Equipment ($)	Furniture & Fittings ($)	Work in Progress ($)	Total ($)
Carrying value at 1 July 2023	**344,534**	**57,357**	**13,608**	**10,279**	**2,094**	**-**	**427,871**
Additions	-	-	26,343	73,436	3,745	159,475	262,999
Depreciation	-	(8,409)	(12,271)	(81,198)	(4,831)	-	(106,709)
Carrying value at 30 June 2024	**344,534**	**48,948**	**27,680**	**2,517**	**1,008**	**159,475**	**584,162**

TLA has capitalised costs relating to the design and fitout of the new lease at 117 Cimitiere Street, Launceston. At 30 June 2024, 117 Cimitiere Street, Launceston was not ready for use. As a result, these costs were recognised as Work in Progress at 30 June 2024.

Use of 117 Cimitiere Street commenced on 9 December 2024, at which point the costs previously recognised as Work in Progress were reallocated to the appropriate class and depreciation commenced.

25. Right-of-Use Assets

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that TLA anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Details of leasing arrangements for right-of-use assets are detailed in Note 31.

	158 Liverpool Street, Hobart ($)	64 Cameron Street, Launceston ($)	117 Cimitiere Street, Launceston ($)	Motor Vehicle ($)	Total ($)
Carrying value at 1 July 2024	**1,348,399**	**84,999**	**3,139,470**	**27,757**	**4,600,625**
Additions	-	-	-	-	**-**
Adjustment for Changes in Lease Conditions	(18,691)	(1,989)	-	-	(20,680)
Lease amortisation expenses included in Note 20	(258,465)	(83,010)	(348,830)	(12,827)	(703,132)
Carrying value at 30 June 2025	**1,071,243**	**-**	**2,790,640**	**14,930**	**3,876,813**

	158 Liverpool Street, Hobart ($)	64 Cameron Street, Launceston ($)	117 Cimitiere Street, Launceston ($)	Motor Vehicle ($)	Total ($)
Carrying value at 1 July 2023	**1,593,803**	**131,978**	**-**	**-**	**1,725,781**
Additions	-	-	3,488,300	38,480	3,526,780
Adjustment for Changes in Lease Conditions	40,460	56,873	-	-	97,333
Lease amortisation expenses included in Note 20	(285,864)	(103,852)	(348,830)	(10,723)	(749,269)
Carrying value at 30 June 2024	**1,348,399**	**84,999**	**3,139,470**	**27,757**	**4,600,625**

The Adjustment for Changes in Lease Conditions is provided to reflect the Consumer Price Index (CPI) uplift in the lease value and any other changes to the lease agreement that impact the value of the Right-of-Use asset.

26. Intangible Assets

Software that is an integral part of the related hardware is treated as plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset and amortised over 10 years. Software costing less than $5,000 is expensed in the year of acquisition.

Key third party applications software is used under license and these costs are expensed in the period in which they are incurred.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Intangibles		
Software Assets	660,848	660,848
Accumulated Amortisation of Software	(656,431)	(650,737)
Total Intangibles	**4,417**	**10,111**

	Computer Software ($)	Total ($)
Carrying value at 1 July 2024	**10,111**	**10,111**
Additions	-	-
Amortisation	(5,694)	(5,694)
Carrying value at 30 June 2025	**4,417**	**4,417**

	Computer Software ($)	Total ($)
Carrying value at 1 July 2023	**13,693**	**13,693**
Additions	5,084	5,084
Amortisation	(8,666)	(8,666)
Carrying value at 30 June 2024	**10,111**	**10,111**

TLA developed a Case Management System with an “Off the Shelf” development application, which was deployed in July 2007. Costs represent software acquisition costs, installation and development.

27. Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. As TLA is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

There are no indications of impairment of property, plant and equipment and intangible assets at 30 June 2025.

	30-JUNE-25 ($)	30-JUNE-24 ($)
28. Other Assets		
Current		
Prepaid Expenses		
Prepaid Computer licence/maintenance fee	147,401	120,759
Prepaid Administrative Expenses	57,932	49,222
Prepaid Property Services	30,238	51,515
Prepaid Insurance	7,876	5,980
Total Prepaid Expenses	**243,447**	**227,477**
117 Cimitiere Street Deposit	27,500	27,500
Accrued Interest/Revenue	10,911	14,059
Total Current	**281,859**	**269,036**
Total Other Assets	**281,859**	**269,036**

29. Payables

Payables are carried at amortised cost; due to their short term nature they are not discounted.

Legal Creditors are recognised upon certification of those amounts for payment.

Trade Creditors are recognised when the economic entity becomes obliged to make future payments resulting from the purchase of goods and services. Measurement is based on the agreed purchase/contract cost.

Other Creditors are recognised in certain circumstances such as where TLA is required to return funds received for funding TLA was not entitled to.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Payables		
Legal and Trade Creditors	307,106	347,080
Other Creditors	300,000	-
Goods and Services Tax (GST)	-	40,483
Total Payables	**607,106**	**387,563**

30. Contract Liabilities

Contract Liabilities	**30-June-25 ($)**	**30-June-24 ($)**
Opening Balance	792,962	1,727,239
Add: Grants Received	2,549,111	2,565,308
Less: Performance Obligations Satisfied	(2,850,043)	(3,447,608)
Less: Unspent Funds Returned	-	(51,977)
Total Contract Liabilities	**492,030**	**792,962**

31. Lease Liabilities

At inception of a contract, TLA assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by TLA where TLA is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets (lease expected to cost less than $10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, TLA uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

TLA has entered into the following lease arrangements:

Right-of-Use Asset	**Details of Leasing Arrangement**
158 Liverpool Street, Hobart	5 year lease, term ending 30 June 2024. Option to extend term of lease to 30 June 2029 was taken up.
64 Cameron Street, Launceston	5 year lease, term ending 31 August 2022. The lease term was extended for a further two years & six months to 28 February 2025. The lease ended on 28 February 2025 and was not extended.
117 Cimitiere Street, Launceston	10 year lease, term ending 30 June 2033.
Motor Vehicle	3 year lease, term ending 31 August 2026.

The following amounts are recognised in the Statement of Financial Position:

	30-June-25 ($)	**30-June-24 ($)**
Current		
Lease Liabilities	622,193	672,850
Non-current		
Lease Liabilities	3,698,511	4,339,140
Total	**4,320,704**	**5,011,990**

Maturity analysis of undiscounted lease liabilities:

	30-June-25 ($)	**30-June-24 ($)**
One year or less	691,776	754,060
From one to two years	704,589	695,249
From two to three years	726,855	708,922
From three to four years	752,087	732,112
From four to five years	408,366	758,337
More than five years	1,300,084	1,708,451
Total	**4,583,757**	**5,357,131**

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income:

	30-June-25 ($)	**30-June-24 ($)**
Interest on lease liabilities included in Note 17	78,610	76,690
Lease amortisation expenses included in Note 20	703,132	749,269
Net expenses from leasing activities	**781,742**	**825,959**

The following amounts are recognised in the Statement of Cash Flows:

	30-June-25 ($)	**30-June-24 ($)**
Principal Lease Repayments	670,606	543,786
Total cash outflows for leases	**670,606**	**543,786**

32. Employee Benefit Liabilities

Accrued Employee Entitlements

Accrued salaries represent the amount due to staff but unpaid at the end of the financial year. The amount shown includes the employer funded superannuation contributions.

Annual Leave and Long Service Leave

All annual leave and unconditional long service leave provisions are classified as current liabilities as TLA does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled.

Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing the expected future payments, consideration is given to expected future salary levels including non-salary components such as employer superannuation contributions, duration of service and employee departures, and are discounted at rates determined by market yields at the end of the reporting period on high quality corporate bonds.

Sick Leave

No amount is shown for non-vested sick leave as no present obligation to employees exists.

	30-JUNE-25 ($)	30-JUNE-24 ($)
Employee Benefit Liabilities		
Current		
Annual Leave	672,605	646,315
Long Service Leave	542,591	566,511
Accrued Salaries	338,694	288,523
Total Current	**1,553,890**	**1,501,349**
Non-Current		
Long Service Leave	334,826	229,289
Total Non-Current	**334,826**	**229,289**
Total Employee Benefit Liabilities	**1,888,716**	**1,730,638**

33. Superannuation

TLA is required to reimburse the Commonwealth Government for the employer share of the cost of superannuation benefits paid in respect of staff transferred to TLA and who remained members of the Commonwealth Superannuation Scheme or the Public Sector Superannuation Scheme. TLA discharges this liability by periodic payments to Commonwealth Superannuation Corporation (CSC) of amounts, expressed as a percentage of the salaries of eligible employees, estimated by CSC to be sufficient to meet TLA's share of the full accruing cost of the pensions granted on the retirement or death of such employees.

For employees who are contributors under the Retirement Benefits Fund Act, the liability for the scheme is accepted by the Crown and administered by the Retirement Benefits Fund Board.

TLA does not operate an employer sponsored defined benefits fund.

TLA does not recognise a liability for the accruing superannuation benefits of TLA employees. This liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

	30-JUNE-25 ($)	30-JUNE-24 ($)
34. Other Liabilities		
Current		
Revenue Received in Advance	-	190,855
Employee Benefit Liabilities – On-Costs	35,493	24,168
Total Current	**35,493**	**215,023**
Non-Current		
Employee Benefit Liabilities – On-Costs	7,375	11,807
Total Non-Current	**7,375**	**11,807**
Total Other Liabilities	**42,868**	**226,830**

35. Commitments for Expenditure

Legal Case Commitment

Grants of Legal Aid are recognised as an expenditure commitment on the approval of the granting of aid and are based on a provisional cost estimate. A liability for the grant of aid is not recognised on the Statement of Financial Position until the claim has been made by the lawyer post the completion of the work for which the aid was granted. The provisional cost estimate reflects the estimated cost of the assignment based on the relevant scale of fees.

At 30 June 2025 TLA's case management system disclosed a commitment of $1,631,128 (2024: $1,780,303) in respect of applications for legal assistance made and accepted by TLA or its predecessors and which has not been paid or accrued as at the end of the financial year. The commitment is estimated on the basis of scale fees and/or hourly rates, depending on the nature of the action concerned and includes possible future recoveries.

Lease Commitments

TLA does not recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low-value. A lease is considered short-term where the term is 12 months or less. An asset is considered low-value when it is expected to cost less than $10,000. TLA has recognised all lease commitments in excess of this threshold in accordance with AASB 16. These lease arrangements are summarised in Note 31.

36. Contingent Liabilities

The organisation does not have any contingent liabilities or claims of a material nature which have not already been disclosed in these financial statements.

37. Reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-financial assets.

Asset Revaluation Reserve	Land ($)	Buildings ($)	Total ($)
Balance as at 30 June 2024	**149,534**	**-**	**149,534**
Revaluation Increments / (Decrements)	(94,534)	243,886	149,352
Balance as at 30 June 2025	**55,000**	**243,886**	**298,886**

Previous valuations received by TLA had not distinguished between land and building value. The entire valuation had therefore been attributed to Land. The valuation performed in November 2024 did make this distinction and has been attributed in line with this distinction.

Asset Revaluation Reserve	Land ($)	Historical ($)	Total ($)
Balance as at 30 June 2023	**149,534**	**163,993**	**313,528**
Revaluation Increments / (Decrements)	-	-	-
Transfers to Accumulated Surplus	-	(163,993)	(163,993)
Balance as at 30 June 2024	**149,534**	**-**	**149,534**

TLA has determined to identify only those increments in asset revaluations that relate to held assets. On this basis, the historical asset revaluation not related to existing land and buildings has been transferred to the Accumulated Surplus, in accordance with AASB allowances.

38. Administrative Restructuring

As a result of a restructuring of administrative arrangements, TLA relinquished responsibility for operating National Legal Aid to Legal Aid ACT on 1 October 2024.

In respect of activities relinquished, TLA transferred the following assets and liabilities to Legal Aid ACT:

As at 1 October 2024	**30-June-25 ($)**
Distributions to Legal Aid ACT	
Cash at Bank	285,909
Total assets relinquished	**285,909**
Total liabilities relinquished	**-**
Net assets relinquished on restructure	**285,909**

Operating National Legal Aid:

Transferred from TLA to Legal Aid ACT	**30-June-25 ($)**
Revenue	
Recognised by TLA for the period 1 July 2024 to 1 October 2024	482,949
Total revenues	**482,949**
Expenses	
Recognised by TLA for the period 1 July 2024 to 1 October 2024	567,039
Total expenses	**567,039**

Prior year comparatives have not been adjusted or realigned to reflect the restructure.

39. Capital Contributions

Contributions made to TLA by the Government (the owner) as contributions by owners are recognised as equity contributions and have been credited directly to Contributed Equity.

40. Cash and Cash Equivalents

Cash and cash equivalent assets comprise cash on hand and cash held in at call bank accounts that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash in TLA's bank accounts and cash held at the Tasmanian Public Sector Finance Corporation (TASCORP).

	30-June-25 ($)	**30-June-24 ($)**
Unrestricted Cash and Cash Equivalents		
Cash on Hand	500	500
Bank Accounts	6,018,287	6,775,189
	6,018,787	**6,775,689**
Restricted Cash and Cash Equivalents		
Westpac Bank Account	773,859	844,797
TASCORP No.2	2,218	2,126
	776,077	**846,923**
Total Cash and Cash Equivalents	**6,794,864**	**7,622,612**
Held as		
Operating Cash	6,018,787	6,775,689
State Civil Law Disbursements Fund Loans Scheme	776,077	846,923
Total and Balance as per Statement of Cash Flows	**6,794,864**	**7,622,612**

Restricted Cash and Cash Equivalents - Civil Law Disbursements Fund Loans Scheme

The Civil Law Disbursements Fund Loans Scheme was established in June 2004.

The restricted amounts include previous State Government and Solicitors Guarantee funding, as well as receivable disbursement recoveries to form the total restricted accumulated reserve balance of $1,029,709 (2024: $1,068,269).

The Scheme provides eligible applicants access to legal aid for disbursement costs, such as medical reports and court filing fees, in State Civil Law matters. The disbursements made are recovered upon successful completion of the matter. A small premium is applied as a buffer against actions that are unsuccessful, and disbursement loans deemed unrecoverable. Unrecoverable loans for 2025 are shown at Note 21.

	30-JUNE-25 ($)	30-JUNE-24 ($)

41. Reconciliation of Net Result for the year to Net Cash Flows Provided by/(Used In) Operating Activities

Cash flows from operating activities		
Net Result for the year	(195,760)	759,023
Non-cash Items		
Depreciation and Amortisation	976,224	864,644
Total Non-cash Items	**976,224**	**864,644**
Change in assets and liabilities		
Decrease / (Increase) in Receivables	484,961	82,520
Decrease / (Increase) in Other Assets	(12,823)	(35,803)
Increase / (Decrease) in Payables	219,542	(208,259)
Increase / (Decrease) in Contract Liabilities	(300,932)	(934,278)
Increase / (Decrease) in Employee Benefits Liabilities	158,078	247,535
Increase / (Decrease) in Other Liabilities	(183,962)	191,360
Total Change in assets and liabilities	**364,864**	**(656,925)**
Total Cash flows from operating activities	**1,145,328**	**966,742**

42. Financing Facilities Available

	30-June-25 ($)	30-June-24 ($)
Credit Card Facility		
Facility Limit	110,000	110,000
Less Used / Committed	(16,102)	(13,393)
Facility Available	**93,898**	**96,607**
Overdraft Facility		
Facility Limit	550,000	550,000
Facility Available	**550,000**	**550,000**
Total Facilities Available	**643,898**	**646,607**

The nature of the credit facility is a corporate credit card facility, which is direct debited against TLA's main operating bank account on a monthly basis. The used / committed value is included in the legal and trade creditors balance in Note 29.
The overdraft facility is linked to TLA's main operating bank accounts. This facility is not used / committed at the reporting date.

43. Reconciliation of Liabilities Arising from Financing Activities

Lease Liabilities	
	($)
Balance as at 30 June 2024	**5,011,990**
Acquisitions / New Leases	-
Other Movements	(20,680)
Principal Repayments	(670,606)
Balance as at 30 June 2025	**4,320,704**

Lease Liabilities	
	($)
Balance as at 30 June 2023	**1,931,663**
Acquisitions / New Leases	3,526,780
Other Movements	97,333
Principal Repayments	(543,786)
Balance as at 30 June 2024	**5,011,990**

The *Other Movements* reflected in the reconciliation above correspond to the adjustment for changes in lease conditions referred to in Note 25. This adjustment is to reflect the CPI uplift in the lease value and any other changes to the lease agreement that impact the value of the Right-of-Use asset.

44. Financial Risk Management Objectives and Policies

TLA's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk.

TLA reviews and agrees policies for managing each of these risks and they are summarised below:

Credit Risk Exposures and Responses

Credit risk arises from the financial assets of the organisation which comprise cash and cash equivalents and receivables. TLA's exposure to credit risk arises from the potential default of the counter party, with the maximum exposure equal to the carrying amount of these assets.

TLA is open to credit risks particularly in respect of contributions due from its clients. It has policies in place to ensure that where possible significant debts due are adequately secured by way of caveats over the properties of the debtor. It is not practicable to secure all contributions either because the amount of the debt is small or the client does not have adequate assets to offer as security. TLA monitors the debts on an ongoing basis to ensure that they are collected promptly to minimise the amount of irrecoverable debts to be written off.

Civil Law Disbursement Fund Loans comprise loans made for out of pocket legal expenses for items such as medical reports, assessments, court filing fees and other up front civil law case costs. The loans are made after consideration by a panel, and the application of a premium recovery as a buffer against failed claims where the loan is unrecoverable.

Credit risk is minimised due to a majority of the transactions taking place with State and Australian Government entities.

All Contributions and Accounts Receivable owing except those identified as impaired are considered receivable.

2025	**Gross Amount**	**Due < 30 Days**	**Past Due 31 - 60 Days**	**Past Due 61 - 90 Days**	**Past Due > 90 Days**
Contributions Owing	11,151	2,610	1,312	553	6,676
Accounts Receivable	11,195	1,387	-	-	9,808
	22,346	**3,997**	**1,312**	**553**	**16,484**

2024	**Gross Amount**	**Due < 30 Days**	**Past Due 31 - 60 Days**	**Past Due 61 - 90 Days**	**Past Due > 90 Days**
Contributions Owing	14,432	2,580	3,331	775	7,746
Accounts Receivable	562,555	444,037	-	108,542	9,976
	576,987	**446,617**	**3,331**	**109,317**	**17,722**

Liquidity Risk Exposures and Responses

Prudent liquidity risk management implies maintaining a balance between sufficient cash to meet obligations as and when they fall due and maximising revenues from surplus funds by investing in interest bearing investments.

Investment decisions are based on cash flow forecasts subject to ongoing review in order to meet cash requirements in a timely manner. The selection of the term of the investments will be dependent upon the cash flow requirements and the rate of return available for different terms.

The following tables detail the undiscounted cash flows payable by TLA by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2025	**1 Year ($)**	**2 Years ($)**	**3 Years ($)**	**4 Years ($)**	**5+ Years ($)**	**Undiscounted Total ($)**	**Carrying Amount ($)**
Payables	607,106	-	-	-	-	607,106	607,106
Total	**607,106**	**-**	**-**	**-**	**-**	**607,106**	**607,106**

2024	**1 Year ($)**	**2 Years ($)**	**3 Years ($)**	**4 Years ($)**	**5+ Years ($)**	**Undiscounted Total ($)**	**Carrying Amount ($)**
Payables	347,080	-	-	-	-	347,080	347,080
Total	**347,080**	**-**	**-**	**-**	**-**	**347,080**	**347,080**

Market Risk Exposures and Responses

TLA's exposure to market risk for changes in interest rates relates primarily to the investment of surplus operating funds.

TLA is authorised under its act to invest surplus funds in any of the ways referred to in Section 5 of the *Trustee Act 1898*. TLA's policy is to manage interest income with reference to the rates offered by Tascorp and other major banking institutions.

At the reporting date, the interest rates on Cash, Cash Equivalents and Investments was:

	30-June-25 ($)	**30-June-24 ($)**
At Call Cash Management Account No 1 - Operating Account	**448** On Call - Interest Rate of 3.85%	**429** On call - Interest Rate of 4.35%
At Call Cash Management Account No 2 - Civil Disbursements Fund	**2,218** On Call - Interest Rate of 3.85%	**2,126** On Call - Interest Rate of 4.35%
Westpac Operating Accounts	**6,792,198** On Call - Interest Rate of 4.20%	**7,620,057** On Call - Interest Rate of 4.60%
Westpac Term Deposits	**500,000** Fixed - Interest Rate of 4.87% **1,700,000** Fixed - Interest Rate of 4.31%	**2,350,000** Fixed - Interest Rate of 5.16% **1,000,000** Fixed - Interest Rate of 5.10%
	8,994,864	**10,972,612**

A 1 percentile upward movement in the interest rate will create a $89,949 (2024: $109,726) movement in interest income.

TLA is authorised under its act to invest surplus funds in any of the ways referred to in Section 5 of the *Trustee Act 1898*. During the reporting period investments were held in a combination of at call cash management facilities and fixed term deposits.

Interest revenue is recognised in the Statement of Comprehensive Income when earned. As TLA's investments were held in the above instruments and held over relatively short periods it is considered that any interest rate exposure is minimal.

45. Categories of Financial Assets and Liabilities

	30-June-25 ($)	**30-June-24 ($)**
Financial Assets		
Amortised Cost	287,242	819,562
Total	**287,242**	**819,562**
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	607,106	347,080
Total	**607,106**	**347,080**

46. Comparison Between Carrying Amount and Net Fair Value of Financial Assets and Liabilities

	Carrying Amount 2025 ($)	**Net Fair Value 2025 ($)**	**Carrying Amount 2024 ($)**	**Net Fair Value 2024 ($)**
Financial Assets				
Cash and Cash Equivalents	6,794,864	6,794,864	7,622,612	7,622,612
Receivables	287,242	287,242	819,562	819,562
Investments	2,200,000	2,200,000	3,350,000	3,350,000
Total Financial Assets	**9,282,106**	**9,282,106**	**11,792,174**	**11,792,174**
Financial Liabilities (Recognised)				
Payables	607,106	607,106	347,080	347,080
Total Financial Liabilities (Recognised)	**607,106**	**607,106**	**347,080**	**347,080**

47. Net Fair Value of Financial Assets and Liabilities

2025	Net Fair Value Level 1($)	Net Fair Value Level 2 ($)	Net Fair Value Level 3 ($)	Net Fair Value Total ($)
Financial Assets				
Cash and Cash Equivalents	6,794,864	-	-	6,794,864
Receivables	287,242	-	-	287,242
Investments	2,200,000	-	-	2,200,000
Total Financial Assets	**9,282,106**	**-**	**-**	**9,282,106**
Financial Liabilities (Recognised)				
Payables	607,106	-	-	607,106
Total Financial Liabilities (Recognised)	**607,106**	**-**	**-**	**607,106**

2024	Net Fair Value Level 1($)	Net Fair Value Level 2 ($)	Net Fair Value Level 3 ($)	Net Fair Value Total ($)
Financial Assets				
Cash and Cash Equivalents	7,622,612	-	-	7,622,612
Receivables	819,562	-	-	819,562
Investments	3,350,000	-	-	3,350,000
Total Financial Assets	**11,792,174**	**-**	**-**	**11,792,174**
Financial Liabilities (Recognised)				
Payables	347,080	-	-	347,080
Total Financial Liabilities (Recognised)	**347,080**	**-**	**-**	**347,080**

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. TLA uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

48. Client Trust Funds

TLA did not hold client funds in a Trustee capacity pending final settlement of case files as at 30 June 2025 (2024 Nil).

49. Events Occurring after Balance Date

There are no events occurring after the balance date which relate to any conditions existing at the balance date or were material in relation to the financial statements.

50. Statement of Material Accounting Policies

General Information

Tasmania Legal Aid (TLA) was established under the *Legal Aid Commission Act 1990*, on 1 January 1991.

The National Legal Assistance Partnership (NLAP) expired on 30 June 2025 and was replaced by the National Access to Justice Partnership. This agreement is for 5 years, expiring on 30 June 2030.

These statements have been prepared on a going concern basis in the expectation that TLA will continue to function and be funded in the future on the basis as set out in the National Access to Justice Partnership (NAJP) 2025-2030 and Tasmanian State Government funding.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the *Audit Act 2008,* Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB), AASB 1060 - General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the *Australian Charities and Not-for-profits Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Compliance with the Australian Accounting Standards Board (AASB) may not result in compliance with International Financial Reporting Standards (IFRS), as the AASB include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. TLA is considered to be not-for-profit and has adopted some accounting policies under the AASB not-for-profit provisions that do not comply with IFRS.

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for the revaluation of land and buildings which have been measured at fair value. The financial statements are presented in Australian dollars. Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

All accounting standards are up to date with no new or amended accounting standards coming into effect in the 2025 financial year that apply to, or have a material affect on, the operation or financial reporting of TLA.

Key Estimates

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. These include:

- Useful lives of property, plant and equipment per Note 24
- Valuation of freehold land and buildings per Note 24
- Commitments for expenditure per Note 35

Key Judgements

Judgements made by management that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements. These include:

- Performance obligations under AASB 15 *Revenue from Contracts with Customers* per Note 3
- Lease term and Option to Extend under AASB 16 *Leases* per Note 31
- Employee benefits per Notes 10 and 32
- Commitments for expenditure per Note 35

Reporting Entity

The reporting entity comprises TLA and there are no related bodies.

Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is TLA's functional currency.

Comparative Figures

When required by AASB, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Rounding

All amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated. As a consequence, rounded figures may not add to totals.

Taxation

TLA is considered to be a public benevolent institution under the Income Tax Assessment Act and is therefore exempt from income tax and fringe benefits tax. TLA is also exempt from State based taxation, including payroll tax, stamp duties and financial institution duty.

Goods and Services Tax (GST)

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

- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Tasmania
Legal Aid

Hobart | Launceston | Devonport | Burnie
1300 366 611 | www.legalaid.tas.gov.au

SCAN ME