



LAW · COMMISSION  
TE · AKA · MATUA · O · TE · TURE

E31(105)

2007–2008

# ANNUAL REPORT



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TE · AKA · MATUA · O · TE · TURE





2007–2008

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ANNUAL  
REPORT

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## Letter of transmittal

Minister Responsible for the Law Commission  
Parliament Buildings  
WELLINGTON

Dear Minister

I have the honour to present to you the report of the Law Commission for the year ended 30 June 2008.

This report is prepared under section 17 of the Law Commission Act 1985 and the Crown Entities Act 2004.

Yours sincerely



**Geoffrey Palmer**  
President

# The Law Commission: Te Aka Matua o te Ture

## Directory

The Law Commission is an independent, publicly funded, advisory body established by statute to undertake the systematic review, reform and development of the law of New Zealand. Its purpose is to help achieve law that is just, principled, and accessible, and that reflects the heritage and aspirations of the peoples of New Zealand.

In developing its proposals, the Commission takes into account te ao Māori (the Māori dimension) as well as community and international trends and experience.

The members of the Law Commission as at 30 June 2008, appointed under section 9 of the Law Commission Act 1985, are:

- Rt Hon Sir Geoffrey Palmer
- Dr Warren Young
- Emeritus Professor John Burrows QC
- George Tanner QC
- Val Sim

### Address details

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Information about the Law Commission and its work is available via the Internet from the Commission's website at: [www.lawcom.govt.nz](http://www.lawcom.govt.nz).

### Funding

The Law Commission is funded from money appropriated by Parliament through Vote:Justice.

# President's Foreword

The 2007/08 year was an extremely productive year for the Law Commission, both in terms of the number of publications and for the amount of legislation passed in Parliament based on Commission proposals.

This workload was carried out on the back of some important building blocks put in place the previous year. 2007/08 was the first full year of operation under streamlined processes that enhance collaboration between agencies and the Commission, with an emphasis on the implementation of reform through legislation. Working together throughout the life of projects, right through to implementation, has transformed our relationships with other agencies.

The success of this approach and recognition of its value in terms of law reform is demonstrated by our increased productivity and achievements in the year under review. The full record of our work is described later in this publication but I would like to highlight some major achievements this year.

*Search and Surveillance Powers* (NZLC R97), one of largest and most complex reports of the Commission, was published at the end of last year. By the end of this year drafting of the *Search and Surveillance Powers Bill* was almost completed and it was introduced to Parliament in August 2008. This legislation will affect all enforcement agencies and is the culmination of several years of inter-agency consultation and co-operation led by the Commission. To have this large bill ready for introduction in just over a year is a huge achievement and a credit to all involved.

Another speedy legislative achievement, albeit on a much smaller scale, was the publication of our final report *A New Inquiries Act* (NZLC R102) in May including a draft bill. Our recommendations for a new Act were accepted by government, which then introduced a Bill to Parliament in October 2008.

Advising on ways New Zealand law can be made as understandable and accessible as practicable informs all of our work. But I would like to mention two projects of particular relevance to this objective where significant progress was achieved last year.

In September 2007 we sought public submissions on an Issues Paper *Presentation of New Zealand Statute Law* (NZLC IP2), about ways to make statute law more accessible to the general public by its more

systematic presentation. In January 2008 we sought submissions on an Issues paper *Tribunals in New Zealand* (NZLC IP6) about establishing a unified tribunal structure to provide a more accessible tribunal system, based on coherent and consistent law values. Both these projects will publish final papers before the end of this calendar year.

Finally, I want to recognise the work of the Sentencing Establishment Unit, an independent unit within the Commission, which is supported and guided by Commissioner Dr Warren Young. Enactment of the Criminal Justice Reform Bill at the beginning of the 2007/08 year provided for a Sentencing Council to be established and during the year the Unit completed preparation of over 60 inaugural guidelines, together with accompanying material, for presentation to the Council if it is appointed.

During the year Helen Aikman QC completed her term as Commissioner. Helen has made a valuable contribution to the work of the Commission over many years. Mostly notably in her time as a Commissioner she made a significant contribution to the Commission reports regarding human rights and customary law in the Pacific, the establishment of a new Māori legal entity that we called Waka Umanga, and our review of the law relating to public inquiries.

George Tanner QC was appointed a Law Commissioner in September 2007. Before this George was the Chief Parliamentary Counsel and Compiler of Statutes in the Parliamentary Counsel Office and held these positions for 11 years. Val Sim was appointed a full time commissioner from October 2007. Val's career has involved a mix of litigation, policy development and law reform. Val joined the Law Reform Division of the Department of Justice in 1992 after 15 years in private practice. She was appointed Chief Legal Counsel at the Ministry of Justice in 1998 and in 2004 was appointed Crown Counsel and team leader on the Human Rights team at the Crown Law Office.

Once again I want to pay tribute to the skills, hard work and commitment of all staff and Commissioners, which has resulted in this year of high performance.

# The Commission

## Who we are

The Law Commission is an independent Crown entity governed by the Law Commission Act 1985 (LCA) and the Crown Entities Act 2004 (CEA). Our purpose is to promote the systematic review, reform and development of the law of New Zealand.

The Board, for the purposes of the Crown Entities Act, are the members of the Commission.

At year end there were five Commissioners and 29 staff in the Commission. This includes the General Manager, 20 legal and policy advisers (including two secondments) and eight support staff. The full staff list as at year end is attached as Appendix A. The Commission also makes use of consultants with expertise in specialist areas. We have our own law library and operate from offices that we sub lease within a modern office building in the Wellington CBD.

## What we do

We are a law reform agency. The Commission has an established policy and legal research culture and our project work programme falls into two categories: those referred by government to the Commission under section 7 of the LCA; and those that, upon its own motion, the Commission decides to embark upon. In recent years we have not carried out any self-referred projects as the weight of government references has been very heavy.

In addition to our core work programme, a principal function of the Commission under our Act is to advise the Minister of Justice and the Minister Responsible for the Law Commission on ways in which the law of New Zealand can be made as understandable and accessible as is practicable. The main way in which the Commission undertakes this function is through its servicing of two important executive government committees that are aimed at improving the quality of legislation. These are the Legislation Advisory Committee (LAC), which has existed since 1986, and the Legislation Design Committee (LDC), which was created in 2006.

The Commission is also called upon by departments and Ministers to provide assistance on a wide variety of legislative proposals they have under consideration that involve particularly difficult legal or constitutional issues. We frequently collaborate with departments who are considering policy changes and improving ways to deal with issues. Upon request, the Commission also appears in front of select committees to provide advice on particular issues of legal concern.

# The year in review

## Law reform work programme

### A Law reform projects

The 2007/2008 year was significant for the Commission as it marked the first year of our operation under the new project selection and implementation process. While the process will aim to settle the work programme for each year by the end of June, in its first year Ministers were invited to submit suitable proposals for inclusion in the Commission's work programme with a view to settling the final programme by the end of September.

This meant that at the beginning of the 2007/08 financial year the Commission carried over nine projects which were 'work in progress' from the 2006/07 work programme plus one new project, a review of the Land Transfer Act 1952. The eleven projects were as follows:

- Search and surveillance powers
- Criminal defences – provocation and insanity
- Review of the law of privacy
- Simplification of criminal procedure
- Admissibility of previous convictions
- Review of maximum penalties
- Review of the law relating to public inquiries
- Tribunals reform
- Presentation of New Zealand statute law
- Review of the Land Transfer Act 1954
- Development of the inaugural sentencing guidelines in the Sentencing Establishment Unit

In September, having given Ministers the opportunity to consider areas for law reform within their portfolios, a further seven reform projects were added to the 2007/08 work programme:

- Review of the Civil List Act 1979
- Review of the Statutes Drafting and Compilation Act 1920
- Review of the law relating to private schools
- Review of the Misuse of Drugs Act 1975

- Review of Part 8 of the Crimes Act 1961
- Review of prerogative writs
- Review of the War Pensions Act 1954

The Commission was also invited to participate in the following work being progressed by other agencies, including:

- Review of the Alcoholism and Drug Addiction Act 1966, with the Ministry of Health
- Further reform of habeas corpus procedure with the Crown Law Office
- Reducing the level and impact of organised crime in New Zealand, with the Ministry of Justice.

In January 2008, following the Police operation in Ruatoki and the Solicitor General's decision that charges could not be laid under the Terrorism Suppression Act, the Commission received a reference from Government to consider and report on whether existing legislation should be amended to cover the conduct of individuals that creates risk to or public concern about the preservation of public safety and security. The public safety and security project will concentrate on the state of New Zealand's existing domestic law, particularly the offences contained in the Crimes Act, Arms Act and Terrorism Suppression Act. It will consider the need to ensure an appropriate balance between the preservation of public safety and the security and maintenance of individual rights and freedoms.

Ultimately, the Commission had 19 projects on its 2007/08 work programme and was participating in three law reform projects alongside other agencies.

## B Law reform publications

The published output of the Commission at year end was five final reports, five issues papers, two study papers and one miscellaneous paper.

Significant among the publications were two papers reviewing aspects of the law of privacy – a study paper (*Privacy Concepts and Issues: Review of the Law of Privacy Stage One* (NZLC SP19)) and a final report (*Public Registers: Review of the Law of Privacy Stage Two* (NZLC R101)). These papers completed the first two parts of a four part project reviewing privacy law.

Our report on *The Partial Defence of Provocation* (NZLC R98) recommends that section 169 of the Crimes Act 1961 should be repealed,

thereby abolishing the partial defence of provocation in New Zealand. We believe that it will be preferable for provocation to be dealt with by judges solely as a sentencing issue.

Our report entitled the *Disclosure to Court of Defendants' Previous Convictions, Similar Offending and Bad Behaviour* (NZLC R103), was an important paper dealing with difficult and demanding issues in the law of evidence. The Commission engaged a retired High Court Judge, the Honourable RA McGechan QC, to lead this project. The report concluded that, given the recency of the Evidence Act 2006, it was too early to determine whether there were any problems with its application that required amendment. However, our investigation into this area of the law did indicate some disturbing features of the adversarial trial process as it applies to sexual offences. We therefore recommended that the government should undertake an inquiry into whether the adversarial trial process should be modified or replaced by an alternative model, either for sex offences or some other wider class of offence.

*A New Inquiries Act* (NZLC R102) was published in May 2008 and included the Commission's policy recommendations and draft legislation for a new public inquiries framework. *Habeas Corpus* (NZLC R100) was published in February 2008. The recommendations focussed a few practical problems that have emerged in the current procedure.

## C Implementation of Law Commission reports

In addition to this programme of work we continued to make progress on the implementation of recommendations from a number of old Commission reports. This work, which is now provided for in the new processes adopted by Cabinet to manage the Government response to Law Commission reports, has included reviewing the recommendations of old reports and updating them where required, preparation of cabinet papers, drafting instructions for legislation and liaison with Parliamentary Counsel Office (PCO), and further work on implementation with the administering Department. Legislative work on the following reports was progressed through the year:

- *Limitation Defences in Civil Cases* 1988 (NZLC R6) and *Tidying the Limitation Act* (NZLC R61);
- *Aspects of Damages: the Award of Interest on Money Claims* (NZLC R28);
- *Waka Umanga: A Proposed Law for Maori Governance Entities* (NZLC R92);
- *Access to Court Records* (NZLC R93);
- *The Partial Defence of Provocation* (NZLC R97)

- *Search and Surveillance Powers* (NZLC R98)
- *Further Reform of Habeas Corpus: Refining the Procedure* (NZLC R100)

Eight bills drawing on previous Commission reports became law during the 2007/08 year, and at year end five bills from previous Commission reports were in Parliament, and a further eight bills based on previous reports were being prepared by officials and PCO.

## D Advisory work

In addition to our project and implementation work programme, the Commission continued to be heavily involved in advisory work. Specific areas where advice was provided during the year are referred to later in this report. However, much of our advisory work is on a regular and highly visible basis through the LAC and the LDC, both chaired by the President. In addition, the Commission frequently appears in front of select committees, at the committees' request, to provide advice on particular issues of legal concern. For example, the Commission produced an extensive and influential submission from the LAC and the Law Commission to the Regulations Review Select Committee on the latter committee's "Inquiry into the Ongoing Requirement for Individual Regulations and Their Impact".

The Commission frequently collaborates with departments that are considering policy changes and improving ways of dealing with issues. For example, during the year it worked alongside the Ministry of Economic Development in considering the issues that arose out of a Member's Bill on regulatory responsibility.

It is often the case that departments and Ministers call for assistance from the Commission on legislative proposals they have under consideration that involve particularly difficult legal or constitutional issues. The Commission has available legal expertise that particularly relates to legislative proposals and the preparation of government Bills. It has an overview of the entire statute book and can often provide advice that can place particular legislative proposals in a wider context.

## E Capability development

The Commission made a number of significant improvements in its corporate systems and project management tools during the year. In particular, it introduced a new project management planning and reporting guide. This guide includes our project methodology

and information for staff around the development of Cabinet papers, drafting instructions and working with select committees. It is consistent with the new project selection process that was introduced by Cabinet in 2007.

A second new initiative was the implementation of *ComplyWith*, an online legislative compliance application. This application provides a systematic approach to determining legislative compliance by identifying the relevant provisions within those statutes that pertain to our operation as a public sector organisation, Crown entity, and employer. Online updating of legislation assists the Commission to determine its level of compliance, with the assurance that it has the latest information available at all times.

During the year the Commission commissioned a review of our records and document management systems. The purpose of this review was to identify those areas where progress can be made to meet Archives' mandatory standards and the requirements of the Records Management Act. The review recommendations are now being implemented and will feed into the Commission's overall information, communications and technology strategy.

The President and Commissioners presented at a number of conferences and gave many speeches during the year about the work of the Commission, the LAC, LDC and law reform more generally. These presentations are part of our communication strategy emphasising an open approach to communication with our stakeholders and interested parties. A number of these speeches are posted on our website. We continue to invite the media to the launch of our reports and post links to the video briefings on our website.

The ongoing project to update corporate policies has continued and improvements continue to be made to processes around working practices, as well as the recruitment, induction, performance management and recognition of staff.

# Financial statements

for the year ended 30 June 2008

## FINANCIAL STATEMENTS

for the year ended 30 June 2008

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## Statement of responsibility

The Commission accepts responsibility for the preparation of the financial statement, statement of service performance and the judgements used herein.

The Commission accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of its financial reporting.

In the opinion of the Commission the financial statements and statement of service performance for the year ended 30 June 2008 fairly reflect the financial position and operations of the Law Commission.



**Geoffrey Palmer**  
President  
31 October 2008



**Warren Young**  
Deputy President  
31 October 2008

## Statement of financial performance for the year ended 30 June 2008

	Note	2008	2008	2007
		Actual	Budget	Actual
		\$	\$	\$
<b>Income</b>				
Revenue from Crown	2	5,390,000	5,299,000	5,459,000
Interest income		170,624	145,723	165,248
Sale of publications		18,134	15,000	19,857
Other income	3	64,972	0	15,213
<i>Total income</i>		5,643,730	5,459,723	5,659,318
<b>Expenditure</b>				
Personnel costs	4	3,731,112	3,148,444	2,811,648
Project costs		944,494	662,000	574,362
Administration Costs	6	896,899	825,647	800,870
Library costs		105,549	128,751	117,613
Depreciation and amortisation expense	10 11	263,784	290,000	197,592
Finance costs	5	408	0	2,970
Loss on sale of fixed assets		0	0	101,941
<i>Total expenditure</i>		5,942,246	5,054,842	4,606,996
<b>Net surplus/(deficit)</b>		<b>(298,516)</b>	<b>404,881</b>	<b>1,052,322</b>

The accompanying notes form part of these financial statements.

Explanations of significant variances against budget are detailed in note 23

## Statement of financial position

as at 30 June 2008

	Note	2008	2008	2007
		Actual	Budget	Actual
		\$	\$	\$
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	7	887,056	923,000	400,699
Debtors and other receivables	8	52,924	3,000	189,011
Prepayments		43,862	33,000	52,281
Investments	16	200,000	0	1,150,000
Non-current assets held for sale	9	0	0	11,900
<b>Total current assets</b>		<b>1,183,842</b>	<b>959,000</b>	<b>1,803,891</b>
<b>Non-current assets</b>				
Property, plant and equipment	10	1,129,687	1,087,000	1,156,142
Intangible assets	11	19,431	81,000	35,769
<b>Total non-current assets</b>		<b>1,149,118</b>	<b>1,168,000</b>	<b>1,191,911</b>
<b>Total assets</b>		<b>2,332,960</b>	<b>2,127,000</b>	<b>2,995,802</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Creditors and other payables	12	296,258	180,000	589,395
Borrowings	15	0	19,000	7,105
Employee entitlements	13	143,046	40,000	207,130
<b>Total liabilities</b>		<b>439,304</b>	<b>239,000</b>	<b>803,630</b>
<b>Net Assets</b>		<b>1,893,656</b>	<b>1,888,000</b>	<b>2,192,172</b>
<b>Equity</b>				
General funds	14	1,616,982	1,480,000	1,903,598
Revaluation reserves	14	276,674	408,000	288,574
<b>Total equity</b>		<b>1,893,656</b>	<b>1,888,000</b>	<b>2,192,172</b>

## Statement of changes in equity

for the year ended 30 June 2008

	Note	2008	2008	2007
		Actual	Budget	Actual
		\$	\$	\$
<b>Balance at 1 July</b>		2,192,172	1,483,119	850,976
Amounts recognised directly in equity:				
<i><b>Property, plant and equipment</b></i>				
Sale of non-current assets held for sale	14	(11,900)	0	0
Revaluation gains/(losses) taken to equity	14	11,900	0	288,874
Surplus/(deficit) for the year		(298,516)	404,881	1,052,322
Total recognised income and expense		(298,516)	404,881	1,341,196
<b>Balance at 30 June</b>	14	<b>1,893,656</b>	<b>1,888,000</b>	<b>2,192,172</b>

The accompanying notes form part of these financial statements.

## Statement of cash flows

for the year ended 30 June 2008

		2008	2008	2007
		Actual	Budget	Actual
	Note	\$	\$	\$
<b>Cash flows from operating activities</b>				
Receipts from Crown revenue		5,390,000	5,299,000	5,459,000
Interest received		215,443	145,842	118,491
Sale of publications and other revenue		84,245	15,000	45,585
Payments to employees		(3,795,196)	(3,098,444)	(2,688,184)
Payments to suppliers		(2,233,938)	(2,095,398)	(1,447,357)
Goods and services tax (net)		89,516	(50,000)	(127,904)
<i>Net cash from operating activities</i>	17	(249,930)	216,000	1,359,631
<b>Cash flows from investing activities</b>				
Receipts from sale of property, plant and equipment		12,853	0	12,889
Maturity/(placement) of term deposits		950,000	0	(1,150,000)
Purchase of property, plant and equipment		(212,378)	(169,000)	(429,606)
Purchase of intangible assets		(12,571)	(81,000)	(18,211)
<i>Net cash from investing activities</i>		737,904	(250,000)	(1,584,928)
<b>Cash flows from financing activities</b>				
Payments of lease		(1,209)	(10,000)	(11,640)
Finance costs		(408)	0	0
<i>Net cash from financing activities</i>		(1,617)	(10,000)	(11,640)
Net(decrease)/increase in cash and cash equivalents		486,357	(44,000)	(236,937)
Cash and cash equivalents at the beginning of the year		400,699	967,000	637,636
<b>Cash and cash equivalents at the end of the year</b>	7	<b>887,056</b>	<b>923,000</b>	<b>400,699</b>

The accompanying notes form part of these financial statements.

# Notes to the financial statements

## 1 Statement of accounting policies for the year ended 30 June 2008

### Reporting entity

The Law Commission is an independent Crown entity for legislative purposes, established by the Law Commission Act 1985. The Law Commission is domiciled in New Zealand and as such its ultimate parent is the New Zealand Crown.

The Law Commission's primary objective is to review areas of the law that need updating, reforming or developing and to make recommendations to the New Zealand Parliament.

The Law Commission is accordingly a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS").

The financial statements are for the year ended 30 June 2008 and were approved by the Commissioners on 31 October 2008.

### Basis of preparation

#### *Statement of compliance*

These financial statements have been prepared in accordance with the Law Commission Act 1985 and the Crown Entities Act 2004 which includes the requirement to comply with New Zealand generally accepted accounting practice ("NZ GAAP").

They comply with NZ IFRS and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

#### *First year of preparation under NZ IFRS*

This is the first set of financial statements prepared using NZ IFRS and comparatives for the year ended 30 June 2007 have been restated to NZ IFRS accordingly. Reconciliations of equity and net surplus/ (deficit) for the year ended June 2007 under NZ IFRS to the balances reported in the June 2007 financial statements are detailed in note 25.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and in preparing an opening NZ IFRS statement of financial position as at 1 July 2006 for the purpose of the transition to NZ IFRS.

#### *Measurement base*

The financial statements have been prepared on a historical cost basis, except where modified by the revaluation of library collections.

#### *Functional and presentation currency*

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Law Commission is New Zealand dollars.

#### *Standards, amendments and interpretations issued that are not yet effective and have not been adopted early*

Standards, amendments and interpretations issued that are not yet effective and have not been adopted early and which are relevant to the Law Commission include:

- NZ IAS 1 Presentation of Financial Statements (revised 2007) replaces NZ IAS 1 Presentation of Financial Statements (issued 2004) and is effective for reporting periods beginning on or after 1 January 2009.

The Law Commission intends to adopt this standard for the year ending 30 June 2010. The impact will be one of presentation.

### **Significant accounting policies**

The following particular accounting policies which materially affect the measurement of financial performance and financial position have been applied:

#### *Revenue*

The Commission derives revenue from the provision of outputs to the Crown, the sale of its publications to third parties, provision of specialist services and income from investments.

#### *Revenue from the Crown*

Revenue is restricted in its use for the purpose of the Law Commission meeting its objectives as specified in the statement of intent.

Such revenue is recognised when earned, is measured at the fair value of consideration received and is reported in the financial period to which it relates.

#### *Interest*

Interest income is recognised using the effective interest rate method.

### *Sale of publications*

Sales of publications are recognised when the product is sold to the customer

### *Provision of services*

Revenue derived through the provision of services to third parties is recognised in proportion to the stage of completion at balance sheet date.

### *Leases*

#### *Finance leases*

Leases which effectively transfer to the Commission substantially all the risks and benefits incidental to ownership of the asset, whether or not title is eventually transferred, are classified as finance leases. These leases are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the statement of financial position. The leased assets are depreciated over the period of its useful life. The finance cost is charged to the statement of financial performance over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

#### *Operating leases*

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease expenses are recognised on a straight line basis over the period of the lease in the statement of financial performance.

#### *Cash and cash equivalents*

Cash and cash equivalents means cash balances on hand, cash held in bank accounts, term deposits with original maturities of three months or less and other highly liquid investments, in which the Commission invests as part of its day-to-day cash management.

#### *Debtors and other receivables*

Accounts receivable are initially measured at fair value and subsequently measured at their estimated realisable value after providing for doubtful and uncollectable debts. When the receivable is uncollectible, it is written off against the provision for doubtful debts.

#### *Investments*

Investments in bank deposits are initially measured at fair value and subsequently at fair value less any provision for impairment.

Impairment is established when there is objective evidence that the Law Commission will not be able to collect amounts due according to the original terms of the deposit.

#### *Non-current assets held for sale*

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. These assets are measured at the lower of their carrying value and fair value less costs to sell.

Any impairment losses for write-downs of these assets are recognised in the statement of financial performance.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

#### *Property, plant and equipment*

Property, plant and equipment asset classes consist of library collection, furniture and fittings, computer hardware and office equipment.

All classes are initially recorded at cost. Library collections are stated at fair value. Fair value is determined using market based evidence by an independent valuer. Library collections are valued every three to four years. Additions between revaluations are recorded at cost.

The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

#### *Accounting for revaluations*

The Commission accounts for revaluations of property, plant and equipment on a class of assets basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the statement of financial performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the statement of financial performance will be recognised first in the statement of financial performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

The Library collection was revalued as at 30 June 2007 by independent valuer, David Smith of DTZ NZ Ltd.

### *Additions*

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably.

### *Disposals*

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of financial performance.

When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

### *Subsequent costs*

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Law Commission and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

### *Depreciation*

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Computer equipment	3 years	(33.33 %)
Office equipment	5 years	(20 %)
Furniture and fittings	10 years	(10 %)
Library collection	5 years	(20 %)

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

### *Intangible assets*

#### *Software acquisition*

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the Law Commission website are recognised as an expense when incurred.

#### *Amortisation*

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in statement of financial performance.

The useful lives and associated amortisation rates of the major class of intangible assets has been estimated as follows:

Acquired computer software	3 years	33 %
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#### *Impairment of non-financial assets*

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Law Commission would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of financial performance.

For assets not carried at revalued amount, the total impairment loss is recognised in the statement of financial performance.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the statement of financial performance, a reversal of the impairment loss is also recognised in the statement of financial performance.

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the statement of financial performance.

### *Financial instruments*

The Law Commission is a party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors and creditors. All financial instruments are recognised in the Statement of Financial Position and all revenue and expenses in relation to financial instruments are recognised in the Statement of Financial Performance. All financial instruments are shown at their estimated fair value.

### *Creditors and other payable*

Creditors and other payables are measured at fair value.

### *Employee entitlements*

#### *Short term employee entitlements*

Employee entitlements that the Commission expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date and sick leave.

The Commission recognises a liability for sick leave to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the same year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date to the extent that the Commission anticipated it will be used by staff to cover those future absences.

### *Superannuation schemes*

Obligations for contributions to KiwiSaver and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of financial performance as incurred.

### *Goods and Services Tax (GST)*

All items in the financial statements are presented exclusive of GST, with the exception of receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from or payable to Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### *Taxation*

The Law Commission is a public authority in terms of the Income Tax Act 2007 and consequently is exempt from income tax.

#### *Budget figures*

The budget figures are those as disclosed in the 2008-2011 Statement of Intent as approved by the Commissioners. The budget figures have been prepared in accordance with NZ IFRS, using accounting policies that are consistent with those adopted by the Commission for the preparation of the financial statements.

#### *Cost allocation*

Direct costs identifiable against specific projects are charged directly to those projects. Indirect costs are charged to specific projects in proportion to the direct labour hours recorded against those projects.

“Direct costs” are those costs directly attributable to a specific project.

“Indirect costs” are those costs which cannot be identified in an economically feasible manner with a specific project.

#### *Critical accounting estimates and assumptions*

In preparing these financial statements the Law Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

#### *Property, plant and equipment useful lives and residual value*

At each balance date the Law Commission reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires the Law Commission to consider a number of factors such as the physical condition of the asset, expected period of

use of the asset by the Law Commission, and expected disposal proceeds from the future sale of the asset.

The Law Commission has not made significant changes to past assumptions concerning useful lives and residual values. The carrying amounts of property, plant and equipment are disclosed in note 10.

### *Critical judgements in applying the Law Commission's accounting policies*

Management has exercised the following critical judgement in applying the Law Commission's accounting policies for the period ended 30 June 2008.

#### *Lease classification*

Determining whether a lease agreement is finance or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the Law Commission. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments, property, plant and equipment, whereas for an operating lease no such asset is recognised.

## **2 Revenue from the Crown**

The Law Commission has been provided with funding from the Crown for the specific purposes of the Law Commission as set out in its founding legislation and the scope of the relevant government appropriations. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to government funding (2007 nil).

### 3 Other income

	2008	2007
	Actual	Actual
	\$	\$
Other grants received	62,031	2,222
Recovery from the Victoria University for services provided	0	12,000
Rental income from car park sub lease	0	991
Gain on sale of non-current assets held for sale	935	0
Sale of miscellaneous art	350	0
Other	1,656	0
<b>Total other income</b>	<b>64,972</b>	<b>15,213</b>

### 4 Personnel costs

	2008	2007
	Actual	Actual
	\$	\$
Salaries and Wages	3,724,605	2,769,272
Employer contributions to defined contribution plans	70,591	24,689
Increase/(decrease) in employee entitlements (note 13)	(64,084)	17,142
<b>Total personnel costs</b>	<b>3,731,112</b>	<b>2,811,103</b>

Employer contributions to defined contribution plans include contributions to KiwiSaver and the New Zealand Government Superannuation Fund (GSF).

## 5 Finance costs

	2008	2007
	Actual	Actual
	\$	\$
Interest on finance lease	408	2,970
<b>Total finance costs</b>	<b>408</b>	<b>2,970</b>

## 6 Administration costs

	2008	2007
	Actual	Actual
	\$	\$
Audit fees for financial statement audit	22,360	22,920
Audit fees for NZ IFRS transition	7,500	0
Operating lease expense – equipment	9,199	0
Operating lease expense – premises	500,302	443,067
Staff travel	23,375	11,601
Website development expenses	4,808	506
Other	329,355	322,776
<b>Total administration costs</b>	<b>896,899</b>	<b>800,870</b>

## 7 Cash and cash equivalents

	2008	2007
	Actual	Actual
	\$	\$
Cash on hand and at bank	887,056	100,699
Cash equivalents- term deposit	0	300,000
<b>Total cash and cash equivalents</b>	<b>887,056</b>	<b>400,699</b>

For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value.

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

## 8 Debtors and other receivables

	2008	2007
	Actual	Actual
	\$	\$
Trade debtors	2,018	3,906
Less: provision for doubtful debts	(490)	(627)
GST receivable	49,374	138,890
Other	2,022	46,842
<b>Total debtors and other receivables</b>	<b>52,924</b>	<b>189,011</b>

The carrying value of receivables approximates their fair value.

At 30 June 2008 and 2007, all overdue receivables have been assessed for impairments and if necessary, appropriate provisions applied.

## 9 Non-current assets held for sale

Non-current assets held for sale consisted of a small art collection (2008: Sold during year; 2007: \$11,900)

## 10 Property, plant and equipment

Movements for each class of property, plant and equipment are as follows:

	Computer equipment	Furniture and fittings	Office equipment	Leased office equipment	Library collection	Total
	\$	\$	\$	\$	\$	\$
<b>Cost or valuation</b>						
Balance at 1 July 2006	253,032	159,626	21,533	46,561	531,917	<b>1,012,669</b>
Additions	27,661	485,237	47,319	0	85,825	<b>646,042</b>
Revaluation increase/(decrease)	0	0	0	0	(50,742)	<b>(50,742)</b>
Disposals	0	(150,966)	(13,615)	0	0	<b>(164,581)</b>
Balance at 30 June 2007	280,693	493,897	55,237	46,561	567,000	<b>1,443,388</b>
Balance at 1 July 2007	280,693	493,897	55,237	46,561	567,000	<b>1,443,388</b>
Additions	33,495	79,094	10,167	0	89,622	<b>212,378</b>
Disposals	0	0	(250)	(46,561)	0	<b>(46,811)</b>
Balance at 30 June 2008	314,188	572,991	65,154	0	656,622	<b>1,608,955</b>
<b>Accumulated depreciation</b>						
Balance at 1 July 2006	193,059	45,881	10,380	31,047	210,067	<b>490,434</b>
Depreciation expense	35,187	7,128	2,975	11,640	117,348	<b>174,278</b>
Eliminate on revaluation	0	(0)	(0)	0	(327,415)	<b>(327,415)</b>
Elimination on disposal	0	(43,239)	(6,812)	0	0	<b>(50,051)</b>
Balance at 30 June 2007	228,246	9,770	6,543	42,687	0	<b>287,246</b>
Balance at 1 July 2007	228,246	9,770	6,543	42,687	0	<b>287,246</b>
Depreciation expense	42,317	55,982	12,304	0	124,272	<b>234,875</b>
Eliminate on disposal	0	0	(166)	(42,687)	0	<b>(42,853)</b>
Balance at 30 June 2008	270,563	65,752	18,681	0	124,272	<b>479,268</b>
<b>Carrying amounts</b>						
At 1 July 2006	59,974	113,745	11,152	15,514	321,850	<b>522,235</b>
At 30 June and 1 July 2007	52,447	484,127	48,694	3,874	567,000	<b>1,156,142</b>
At 30 June 2008	43,625	507,239	46,473	0	532,350	<b>1,129,687</b>

## 11 Intangible assets

	Acquired software
	\$
<b>Cost</b>	
Balance at 1 July 2006	433,413
Additions	18,211
Balance at 30 June 2007	451,624
Balance at 1 July 2007	451,624
Additions	12,571
Balance at 30 June 2008	464,195
<b>Accumulated amortisation</b>	
Balance at 1 July 2006	392,541
Amortisation expense	23,314
Balance at 30 June 2007	415,855
Balance at 1 July 2007	415,855
Amortisation expense	28,909
Balance at 30 June 2008	444,764
<b>Carrying amounts</b>	
At 1 July 06	40,872
At 30 June and 1 July 2007	35,769
At 30 June 2008	19,431

## 12 Creditors and other payables

	2008	2007
	Actual	Actual
	\$	\$
Creditors	237,101	436,424
Income in advance	9,743	7,465
Accrued expenses	49,414	145,506
<b>Total creditors and other payables</b>	<b>296,258</b>	<b>589,395</b>

Creditors and payables are non-interest bearing and are normally settled on 30 day terms, therefore the carrying value of creditors and other payables approximates their fair values.

## 13 Employee entitlements

	2008	2007
	Actual	Actual
	\$	\$
<b>Current employee entitlements are represented by:</b>		
Accrued salaries and wages	68,293	142,926
Annual leave	67,468	54,983
Sick leave	7,285	9,221
<b>Total employee entitlements</b>	<b>143,046</b>	<b>207,130</b>

## 14 Equity

	2008	2007
	Actual	Actual
	\$	\$
<b>General funds</b>		
Balance at 1 July	1,903,598	850,976
Transfer from property, plant and equipment revaluation reserves on disposal	11,900	300
Surplus/(deficit)	(298,516)	1,052,322
<i>Balance at 30 June</i>	1,616,982	1,903,598
<b>Property, plant and equipment revaluation reserves</b>		
Balance at 1 July	288,574	0
Revaluations	0	288,874
Transfer from property, plant and equipment revaluation reserves on disposal	(11,900)	(300)
<i>Balance at 30 June</i>	276,674	288,574
Property, plant and equipment revaluation reserves consist of:		
Library	276,674	276,674
Non-current assets held for sale	0	11,900
<i>Total property, plant and equipment revaluation reserves</i>	276,674	288,574
<b>Total equity at 30 June</b>	<b>1,893,656</b>	<b>2,192,172</b>

## 15 Borrowings

The Law Commission has re-considered its policy regarding leasing of assets. The nature of ongoing asset lease arrangements has warranted a re-classification of the lease nature.

	2008	2007
	Actual	Actual
	\$	\$
<b>Current borrowings</b>		
Finance lease	0	7,105
<b>Total current borrowings</b>	<b>0</b>	<b>7,105</b>

## 16 Investments

	2008	2007
	Actual	Actual
	\$	\$
<b>Current investments are represented by:</b>		
Term deposits	200,000	1,150,000
<b>Total investments</b>	<b>200,000</b>	<b>1,150,000</b>

There were no impairment provisions for investments.

All deposits are for periods of less than 12 months.

*Maturity analysis and effective interest rates of term deposits*

	2008	2007
	Actual	Actual
	\$	\$
Term deposits with investment periods of 4-6 months	200,000	550,000
<i>weighted average effective interest rate</i>	8.6%	7.6%
Term deposits with investment periods of 6-12 months	0	600,000
<i>weighted average effective interest rate</i>		7.6%

The carrying amount of term deposits with maturities less than 12 months approximate their fair value

Short-term deposits are invested at fixed rates ranging from 7.5% -8.6%.

## 17 Reconciliation of net surplus/(deficit) to net cash from operating activities

	2008	2007
	Actual	Actual
	\$	\$
<b>Net surplus/(deficit) after tax</b>	<b>(298,516)</b>	<b>1,052,322</b>
<b>Add/(less) non-cash items:</b>		
Depreciation and amortisation expense	263,784	197,592
Bad debts	(137)	633
Finance lease	(5,896)	0
<i>Total non-cash items</i>	257,751	198,225
<b>Add/(less) items classified as investing or financing activities:</b>		
(Gains)/losses on disposal of property, plant and equipment	4,485	101,941
(Gains)/losses on non-current assets held for sale	(935)	0
<i>Total items classified as investing or financing activities</i>	3,550	101,941
<b>Add/(less) movements in working capital items:</b>		
Debtors and other receivables	144,506	(216,252)
Creditors and other payables	(293,137)	85,748
Employee entitlements	(64,084)	137,647
<i>Net movements in working capital items</i>	(212,715)	7,143
<b>Net cash from operating activities</b>	<b>(249,930)</b>	<b>1,359,631</b>

## 18 Commitments

	2008	2007
	Actual	Actual
	\$	\$
Capital expenditure commitments	0	0

	2008	2007
	Actual	Actual
	\$	\$
<i>Non-cancellable lease on office accommodation</i>		
Not later than one year	498,950	498,950
Later than one year and not later than five years	1,995,800	1,995,800
Later than five years	2,411,593	2,910,543
<b>Total</b>	<b>4,906,343</b>	<b>5,405,293</b>

	2008	2007
	Actual	Actual
	\$	\$
<i>Contract for the supply of library information</i>		
Not later than one year	141,692	54,429
Later than one year and not later than five years	111,023	0
Later than five years	0	0
<b>Total contract for the supply of library information</b>	<b>252,715</b>	<b>54,429</b>

## 19 Related party transactions and key personnel remuneration

### Related party transactions

The Law Commission is an independent crown entity. The government significantly influences the role of the Law Commission in addition to being its major source of revenue.

Any transactions that the Law Commission enters into with government departments, state-owned enterprises and other crown entities occur within a normal supplier or client relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the Law Commission would have adopted if dealing with that entity at arms length. Therefore they are not considered related party transactions.

There have been during the course of this financial year, three close family members of key personnel employed by the Law Commission on a casual basis. The terms and conditions of those arrangements were no more favourable than the Law Commission would have adopted if there were no relationship to key personnel.

#### Key management personnel compensation

	2008	2007
	Actual	Actual
	\$	\$
Salaries and other short-term employee benefits	1,539,352	1,123,559
Post employment benefits	0	0
Other long term benefits	0	0
Termination benefits	0	0
<b>Total key management personnel compensation</b>	<b>1,539,352</b>	<b>1,123,559</b>

### Non-commissioner personnel remuneration

	2008	2007
<i>Remuneration range</i>	Actual	Actual
Between \$100,000 and \$109,999	0	1
Between \$110,000 and \$119,999	1	0
Between \$130,000 and \$139,999	0	1
Between \$150,000 and \$159,999	1	0
<b>Total employees</b>	<b>2</b>	<b>2</b>

### Commissioner remuneration

	2008	2007
	Actual	Actual
	\$	\$
Sir Geoffrey Palmer (President)	332,678	318,080
Dr Warren Young (Vice President)	271,211	265,222
Helen Aikman QC	103,002	236,234
Emeritus Professor John Burrows QC	263,429	106,707
George Tanner QC	215,753	0
Val Sim	193,753	0
Hon Justice Durie	0	65,000
<b>Total</b>	<b>1,379,826</b>	<b>991,243</b>

During the year ended 30 June 2008 no (2007: 1) employees received compensation and other benefits in relation to cessation (2007: \$24,256).

## 20 Contingencies

The Law Commission has no contingent liabilities or assets at balance date 30 June 2008. (2007: NIL)

## 21 Events after balance date

In August 2008 Cabinet agreed that a reference be given to the Law Commission to review the regulatory framework for the supply and sale of liquor. Additional funding of \$2,701,000 over a four year period was approved for this review.

## 22 Capital management

The Law Commission's capital is its equity, which comprises accumulated funds and other reserves. Equity is represented by net assets.

The Law Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The Law Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments and general financial dealings to ensure the Law Commission effectively achieves its objectives and purpose whilst remaining a going concern.

## 23 Explanation of significant variances against budget

Explanations for significant variances from the Law Commission's budgeted figures in the Statement of Intent (SOI) are as follows:

### Statement of financial performance

Variations in both personnel and project costs were primarily due to additional projects being added to the work programme after the publication of the SOI.

### Statement of financial position

Overall the net position of the balance sheet is in line with budget. Variances within the asset class have occurred as a result of the time delays between confirmation of the work programme and the timelines set for the production and publication of the SOI.

### Statement of changes in cash flows

Cash flow requirements are simply estimates and are calculated on the basis of some known and some unknown variables with reference to the work programme timelines.

## 24 Financial instrument risk

The Law Commission's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Law Commission has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

### Market risk

The interest rates on the Law Commission's investments are disclosed in note 16.

#### *Fair value interest rate risk*

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Law Commission's exposure to fair value interest rate risk is limited to its bank deposits which are held at fixed rates of interest.

### Credit risk

Credit risk is the risk that a third party will default on its obligations to the Law Commission, causing the Law Commission to incur a loss.

Due to the timing of its cash inflows and outflows, the Law Commission invests surplus cash with registered banks.

The Law Commission's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents (note 7), net debtors (note 8) and term deposits. There is no collateral held as security against these financial instruments.

The Law Commission has no significant concentrations of credit risk, as it has a small number of credit customers and only invests funds with registered banks with specified credit rating.

### Liquidity risk

Liquidity risk is the risk that the Law Commission will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Law Commission maintains a target level of investments that must mature within specified timeframes.

All creditors and other payables are due for settlement within six months.

## 25 Explanation of transition to NZ IFRS

The following table shows the changes in equity resulting from the transition from NZ GAAP to NZ IFRS as at 1 July 2006 and 30 June 2007.

Note		PREVIOUS NZ GAAP	EFFECT OF TRANSITION TO NZ	NZ IFRS	PREVIOUS NZ GAAP	EFFECT OF TRANSITION TO NZ IFRS	NZ IFRS
		1 July 2006			30 June 2007		
		\$	\$	\$	\$	\$	\$
	<b>CURRENT ASSETS</b>						
a	Cash and cash equivalents	4,378	633,258	637,636	12,277	1,538,422	400,699
a	Call deposit	333,258	(333,258)	0	88,422	(88,422)	0
a	Short term investments	300,000	(300,000)	0	1,450,000	(1,450,000)	1,150,000
b	Debtors and other receivables	25,040	0	25,040	241,292	(52,281)	189,011
	Assets held for sale	0	0	0	11,900	0	11,900
b	Prepayments	0	0	0	0	52,281	52,281
	<b>Total current assets</b>	<b>662,676</b>	<b>0</b>	<b>662,676</b>	<b>1,803,891</b>	<b>0</b>	<b>1,803,891</b>
	<b>NON CURRENT ASSETS</b>						
c	Property, plant & equipment	563,107	(40,872)	522,235	1,191,911	(35,769)	1,156,142
c	Intangible assets	0	40,872	40,872	0	35,769	35,769
	<b>Total non current assets</b>	<b>563,107</b>	<b>0</b>	<b>563,107</b>	<b>1,191,911</b>	<b>0</b>	<b>1,191,911</b>
	<b>Total assets</b>	<b>1,225,783</b>	<b>0</b>	<b>1,225,783</b>	<b>2,995,802</b>	<b>0</b>	<b>2,995,802</b>
	<b>LIABILITIES</b>						
	<b>Current liabilities</b>						
d, e	Payables	302,938	(60,861)	242,077	787,304	(197,909)	589,395
	Finance leases	11,640	0	11,640	7,105	0	7,105
d, e	Employee entitlements	0	69,537	69,537	0	207,130	207,130
	NZAID	44,448	0	44,448	0	0	0
	<b>Total current liabilities</b>	<b>359,026</b>	<b>8,676</b>	<b>367,702</b>	<b>794,409</b>	<b>9,221</b>	<b>803,630</b>

Note		PREVIOUS NZ GAAP	EFFECT OF TRANSITION TO NZ	NZ IFRS	PREVIOUS NZ GAAP	EFFECT OF TRANSITION TO NZ IFRS	NZ IFRS
		1 July 2006			30 June 2007		
		\$	\$	\$	\$	\$	\$
	<b>Non current liabilities</b>						
	Finance leases	7,105	0	7,105	0	0	0
	<b>Total non current liabilities</b>	<b>7,105</b>	<b>0</b>	<b>7,105</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total liabilities</b>	<b>366,131</b>	<b>8,676</b>	<b>374,807</b>	<b>794,409</b>	<b>9,221</b>	<b>803,630</b>
	<b>NET ASSETS</b>	<b>859,654</b>	<b>(8,676)</b>	<b>850,976</b>	<b>2,201,393</b>	<b>(9,221)</b>	<b>2,192,172</b>
	<b>EQUITY</b>						
f	General funds	451,880	399,096	850,976	1,739,953	163,645	1,903,598
f	Revaluation reserves	407,772	(407,772)	0	461,440	(172,866)	288,574
	<b>Total equity</b>	<b>859,652</b>	<b>(8,676)</b>	<b>850,976</b>	<b>2,201,393</b>	<b>(9,221)</b>	<b>2,192,172</b>

As stated in note 1, these are the Law Commission's first financial statements to be prepared in accordance with NZ IFRS. The Law Commission's transition date is 1 July 2006 and the opening NZ IFRS balance sheet has been prepared as at that date. The Law Commission's adoption date is 1 July 2007.

### Exemptions from full retrospective application elected by the Law Commission

In preparing these financial statements in accordance with NZ IFRS 1, the Law Commission has applied the deemed cost exemption to full retrospective application of NZ IFRS. (refer to f below)

### Explanatory notes – reconciliation of equity

- Call and term deposits with maturities of three months or less have been reclassified as cash and cash equivalents.
- Prepayments are separately classified under NZ IFRS.
- Computer software was classified as part of property, plant and equipment ("Fixed Assets") under previous NZ GAAP. The net book value of computer software reclassified as an intangible asset on transition to NZ IFRS is \$40,872 on 1 July 2006 and \$ 35,769 on 30 June 2007.

- d. Annual leave gratuity has been reclassified into a separate provision as required under NZ IFRS.
- e. Sick leave was not recognised as a liability under previous NZ GAAP. NZ IAS 19 requires the Law Commission to recognise employees unused sick leave entitlement that can be carried forward at balance date, to the extent that the Law Commission anticipates it will be used by staff to cover future absences.
- f. The deemed costs exemption has been applied to all revaluation reserves as at 1 July 2006.

### Reconciliation of surplus/(deficit) for the year ended 30 June 2007

	PREVIOUS NZ GAAP	EFFECT OF TRANSITION TO NZ IFRS	NZ IFRS
	30 June 2007	30 June 2007	30 June 2007
	\$	\$	\$
Operating revenue	5,659,318	0	5,659,318
Operating expenditure	4,606,451	545	4,606,996
<b>Net surplus</b>	<b>1,052,867</b>	<b>(545)</b>	<b>1,052,322</b>

### Statement of cash flows

On transition to NZ IFRS the statement of cash flows presents short term deposits with maturities of less than three months as part of cash and cash equivalents.

The impact on the statement of cash flows for the year ended 30 June 2007 is to:

- change the net movement in cash from an increase of \$913,063 to a decrease of \$236,937
- decrease the cash and the cash equivalents from \$1,550,699 to \$400,699

There have been no other material adjustments to the statement of cash flows for the year ended 30 June 2007, on transition to NZ IFRS.

# Statement of service performance

for the year ended 30 June 2008

## Output Class: Policy Advice

Policy Advice covers all work done by the Commission including law reform projects and advisory work.

Budgeted Revenue: \$5,459,723

Actual Revenue: \$5,643,730

Budgeted Expenditure: \$5,054,842

Actual Expenditure: \$5,942,246

## Performance measures

The Commission identified four performance measures in its 2007-2010 Statement of Intent – quantity, quality, timeliness and cost.

### Quantity – project delivery

The number of papers and reports to be produced during the year is estimated at the commencement and based upon the number and scope of the projects on the work programme at that time. As additional work comes onto the programme through the year, resources may need to be reprioritised to meet demand. Project timelines are modified accordingly.

The Commission expected to deliver between five and ten papers and reports to Government in the year in review. It more than met this expectation, as we published five Reports, two Study Papers, five Issues Papers and 1 Miscellaneous Paper during the year.

## Reports

- *The Partial Defence Of Provocation* NZLC R98 (2007)
- *Habeas Corpus Refining the Procedure* NZLC R100 (2008)
- *Public Registers: Review of the Law of Privacy Stage 2* NZLC R101 (2008)

- *A New Inquiries Act* NZLC R102 (2008)
- *Disclosure to Court of Defendant's Previous Convictions, Similar Offending and Bad Character* NZLC R103 (2008)

### Study papers

- *Further Reform of Habeas Corpus Procedure* NZLC SP18 (2007)
- *Privacy: Concepts and Issues* NZLC SP19 (2008)

### Issues papers

- *Presentation of New Zealand Statute Law* NZLC IP2 (2007)
- *Public Registers Issues Paper* NZLC IP3 (2007)
- *Disclosure of Previous Convictions* NZLC IP4 (2007)
- *Public Inquiries Draft Report* NZLC IP5 (2007)
- *Tribunals in New Zealand* NZLC IP6 (2007)

### Miscellaneous paper

- *A Conceptual Approach to Privacy* NZLC MP19 (2007)

Significant progress was made on the remaining projects in the 2007/08 work programme including those that were added to the programme during the year. The table below identifies the law reform projects with work in progress as at year end.

*Table One*

WORK IN PROGRESS AT 30 JUNE 2008	REPORT/PAPER	EXPECTED PUBLICATION 2008/09 QUARTER
Presentation of New Zealand Statute Law	Final Report	Q 1
	Advisory Paper	Q 2
Unified Tribunals Framework	Study Paper	Q 1
Victims Compensation	Issues Paper	Q1
Review of the Civil List Act 1979	Issues Paper	Q 1
	Report	Q 2
Review of Law relating to Private Schools	Issues Paper	Q 1
	Final Paper	Q 2
Review of Prerogative Writs	Issues Paper	Q 1
	Final Report	Q 3

WORK IN PROGRESS AT 30 JUNE 2008	REPORT/PAPER	EXPECTED PUBLICATION 2008/09 QUARTER
Review of War Pensions Act 1954	Issues Paper Final Report	Q 1 Q 4
Review of Land Transfer Act 1952	Issues Paper Final Report	Q 2 Q 4
Review of Maximum Penalties	Public consultation	Q 2
Review of Part 8 of Crimes Act 1981	Issues Paper	Q 4
Review of privacy values, technology change international trend and their implications for New Zealand civil criminal and statute law <sup>1</sup>	<ul style="list-style-type: none"> <li>Civil &amp; Criminal Aspects of Privacy</li> <li>Review of Privacy Act</li> </ul>	Issues Paper Q 2 Issues Paper Q 4
Review of Misuse of Drugs Act 1975	Issues Paper	Q 3
Public Safety and Security	Issues Paper	Q 3
Simplification of Criminal Procedure <sup>2</sup> <ul style="list-style-type: none"> <li>Offence Categories</li> <li>Case Management (with MoJ)</li> <li>Legislation Drafting (with MoJ)</li> <li>Name Suppression</li> </ul>	Pilot evaluation Issues Paper	Q 3 Q 2

1 This project has four subprojects: privacy values and technology; public registers; civil and criminal issues with privacy; review of Privacy Act.

2 The Ministry of Justice is leading this project and the Commission is contributing to four workstreams. The milestones and deadlines in relation to the Offence Categories and Legislative Drafting work streams are subject to consultation and subsequent policy decision by government.

### Quantity – advisory

The Commission has a developing role in providing advice to Ministers and government agencies on the design, and adherence to legal principles, of legislation being prepared for and presented to the House. This role is primarily performed through the support that the Commission provides to the Legislation Design Committee (LDC) and the Legislation Advisory Committee (LAC).

#### *Legislation Design Committee*

Under Cabinet directive, LDC provides departments with high level advice on the architecture of legislation referred by the department or the Cabinet Office. The primary reason for referral is to ensure advice is given early on the framework of new legislation, which in turn assists compliance with the LAC Guidelines. LAC receives legislative proposals too late to be effective in advising on the architecture of legislation. The President of the Commission chairs the LDC, which provided advice on 16 legislative design initiatives in the last year.

#### *Legislation Advisory Committee*

The Law Commission provides reports to LAC on every Government bill introduced to Parliament, based on the LAC Guidelines for best practice. The current Chair of LAC is also the President of the Law Commission. There were 44 full reports provided to LAC in the 2007/08 year, plus comments on 5 other bills. LAC provided follow-up submissions to agencies, Ministers or Select Committees on 17 bills, which were generally prepared in the Commission.

The quantity of advisory items provided by the Commission is determined by the number of requests for advice that the Commission receives, and/or the number of occasions on which we consider it appropriate and necessary to offer advice. At the commencement of the year, the Commission expected to provide between five and ten items of advice through the LDC and between 20 and 30 reports to the LAC. As noted above, the actual workload was considerably more than this estimate.

#### *Other advisory work*

In addition to the work of the two executive committees, the Commission has provided advice directly to Government on other matters pertaining to policy and/or legislation. The burden of this work usually falls on Commissioners. In 2007/08, of the total substantive hours available for project work, Commissioners expended 20% of this time on advisory work.

We have been actively involved in the programme of policy work on effective interventions in the criminal justice system, managed by the Ministry of Justice. During the year we also made a significant contribution to work on the Policing Act, the Independent Police Complaints Authority legislation, the relocation of the Serious Fraud Office within the Police, the sex offences discussion paper, the Dairy Industry Restructuring Amendment Bill (No 2), youth justice matters, the criminal justice strategy, and policy work regarding the level and impact of organised crime.

## Quality

### *Internal quality assurance processes*

The acceptance and implementation of our reform recommendations are underpinned by high quality standards and processes in the manner in which we research and present our proposals and advice. These include internal peer review, external peer review from recognised experts, consultation processes, opportunity for submissions and feedback to be received from interested parties. These processes are all provided for in the Commission's project management methodology which is used as the template for the management of law reform projects.

All outputs and other work completed by the end of the year complied with the Commission's internal quality processes and met the quality standards specified in the Statement of Intent to the extent applicable. However, the most significant measure of the quality of the Commission's work remains the extent to which government accepts our recommendations for law reform and takes steps to implement them. The implementation of Commission reports, based on collaboration and consultation between the Commission and government during and after publication, continued at a high level in the past year. The year was notable for legislative implementation of recommendations contained in older Commission reports as well as current reports.

The following tables demonstrate the quality of the Commission's output and its effectiveness in terms of the implementation of its recommendations.

The table below lists eight bills that became law in the past year.

**Table Two: PASSAGE OF LEGISLATION FROM COMMISSION REPORTS IN THE 2007/08 YEAR**

LEGISLATION (IN ORDER OF PROGRESS)	PROGRESS AS AT 30 JUNE 2008
<p><b>Criminal Justice Reform Bill</b></p> <p>The reforms recommended in the Commission's report <i>Sentencing Guidelines and Parole Reform</i> NZLC R94 (2006) were split between several statutes when this bill became law.</p>	Assent 31/7/07
<p><b>Wills Bill</b></p> <p>This statute follows recommendations in <i>Succession Law: A Succession (Wills) Act</i> R41 (1997) to restate existing law governing wills in a single statute.</p>	Assent 28/8/07
<p><b>Property Law Bill</b></p> <p>This statute follows recommendations in <i>A New Property Law Act</i> R29 (1994) to restate reform and codify (in part) certain aspects of the law relating to real and personal property.</p>	Assent 4/10/07
<p><b>Arbitration Amendment Bill</b></p> <p>This statute implements the principal recommendations of <i>Improving the Arbitration Act 1996</i> NZLC R 83 (2003).</p>	Assent 17/10/07
<p><b>Succession (Homicide) Bill</b></p> <p>This statute implements recommendations in <i>Succession Law: Homicidal Heirs</i> R38 (1997) to codify law precluding a person who unlawfully kills another from benefiting from that death.</p>	Assent 17/10/07
<p><b>Protection of Personal and Property Rights Amendment Bill</b></p> <p>This legislation implements some recommendations from <i>Misuse of Enduring Powers of Attorney</i> R71 (2001).</p>	Assent 29/9/07
<p><b>Crimes (Repeal of Seditious Offences) Bill</b></p> <p>This statute implements the recommendations in <i>Reforming the Law of Sedition</i> R96 (2007).</p>	Assent 5/11/07
<p><b>Criminal Procedure Bill</b></p> <p>This statute implements recommendations from several reports:</p> <ul style="list-style-type: none"> <li>- a limited exception to the rule of double jeopardy found in <i>Acquittal Following Perversion of the Course of Justice</i> R70 (2001)</li> <li>- introduction of majority verdicts found in <i>Juries in Criminal Trials</i> R69 (2001)</li> <li>- some of the amendments proposed in <i>Criminal Prosecution</i> R66 (2000)</li> <li>- amendments to summary procedures from <i>Criminal Procedure Part One: Disclosure and Committal</i> R14 (1990)</li> </ul>	Assent 25/6/08

The table below lists the five bills from Commission reports in Parliament at the end of the year in review.

**Table Three: LEGISLATION FROM COMMISSION REPORTS IN PARLIAMENT AT 30 JUNE 2008**

LEGISLATION (IN ORDER OF INTRODUCTION)	PROGRESS AS AT 30 JUNE 2008
<p><b>Trustee Amendment Bill</b></p> <p>The Trustee Amendment Bill was introduced on 21/09/07 and implements the recommendations in <i>Some Problems in the Law of Trusts</i> R79 (2002) relating to current difficulties that need attention.</p>	Awaiting 2 <sup>nd</sup> reading
<p><b>Companies (Minority Buy-out Rights) Amendment Bill</b></p> <p>The Companies (Minority Buy-out Rights) Amendment Bill was introduced on 7/11/07 and implements the recommendations in <i>Minority Buy-outs</i> R74 (2001) to amend the Companies Act and specify processes in more detail.</p>	Awaiting 2 <sup>nd</sup> reading
<p><b>Waka Umanga (Maori Corporations) Bill</b></p> <p>The Waka Umanga (Maori Corporations) Bill was introduced on 21/11/07 and implements the recommendation in <i>Waka Umanga: A Proposed Law for Maori Governance Entities</i> NZLC R92 (2006) to establish a new legal entity for Māori tribes and other groups that manage communally held assets.</p>	Awaiting 2 <sup>nd</sup> reading
<p><b>Customs &amp; Excise Amendment Bill (No 3)</b></p> <p>The Customs &amp; Excise Amendment Bill (No 3) was introduced on 04/12/07 and implements some of the recommendations in NZLC R91 <i>Forfeiture under the Customs and Excise Act 1996</i> (2006) which will amend Part XIV of the Act.</p>	Awaiting 2 <sup>nd</sup> reading
<p><b>Unit Titles Bill</b></p> <p>The Unit Titles Bill was introduced on 29/05/08 and implements some recommendations from <i>Shared Ownership of Land</i> NZLC R59 (1999).</p>	Awaiting first reading

The table below lists the Commission projects, generally collaborative with other government agencies that were underway at 30 June 2008, relating to the preparation and implementation of both recent and older Commission reports.

**Table Four: LAW COMMISSION PROJECTS PREPARING LEGISLATION AS AT 30 JUNE 2008**

PROSPECTIVE LEGISLATION	PROGRESS AS AT 30 JUNE 2008
<p><b>Search and Surveillance Powers Bill</b></p> <p>The Search and Surveillance Powers Bill implements the Commission's report <i>Search and Surveillance Powers</i> NZLC R97 (2007), to rationalise and codify present law relating to the search and surveillance powers of law enforcement agencies.</p>	Draft Bill to be introduced 17/8/08
<p><b>Inquiries Bill</b></p> <p>The Inquiries Bill implements recommendations from <i>A New Inquiries Act</i> NZLC R102 (2008) to replace the Commissions of Inquiry Act 1908.</p>	Draft Bill to be introduced 29/9/08
<p><b>Costs in Criminal Cases Bill</b></p> <p>This legislation will implement the recommendations in <i>Costs in Criminal Cases</i> NZLC R60 (2000).</p>	Draft Bill is yet to be considered by Executive
<p><b>Habeas Corpus Amendment Bill</b></p> <p>This legislation is designed to remedy deficiencies in the Act as enacted in response to <i>Habeas Corpus Procedure</i> NZLC R44 (1997).</p>	Draft Bill is yet to be considered by Executive.
<p><b>Crimes Act Amendment Bill</b></p> <p>This legislation follows the Commission's recommendations in our report <i>The Partial Defence of Provocation</i> NZLC R98 (2007) to abolish the partial defence of provocation, leaving it to be dealt with as a sentencing issue.</p>	Draft Bill is yet to be considered by Executive.
<p><b>Limitation Bill</b></p> <p>The Limitation Bill will implement the recommendations in <i>Limitation Defences in Civil Cases</i> NZLC R6 1988, <i>Tidying the Limitation Act</i> NZLC R61 (2000), and recommendations in a 2007 Commission update review.</p>	Draft Limitation Bill is being finalised after consideration by external reference group
<p><b>Life Insurance Bill</b></p> <p>Legislation implementing the recommendation in <i>Life Insurance</i> NZLC R87 (2004) to repeal the current Act and integrate life insurance with regulation of the financial products is being progressed by the Ministry of Economic Development and the Reserve Bank's Review of Financial Products and Providers.</p>	Draft Bill is in preparation after consultation on a Reserve Bank consultation paper.
<p><b>Interest on Money Claims Bill</b></p> <p>This Bill will implement recommendations from the Commission's report <i>Aspects of Damages: Award of Interest on Money Claims</i> NZLC R28 (1994)</p>	Draft Bill is in preparation.

## Sentencing Establishment Unit

The Sentencing Establishment Unit, located within the Commission, has completed a package of 59 draft sentencing and parole guidelines for consideration by the Sentencing Council. The Commission's recommendation to establish a Council, in *Sentencing Guidelines and Parole Reform* NZLC R94 (2006) was accepted by Government and it was established by the Sentencing Council Act 2007. The members of the Council have not yet been appointed.

## Timeliness

The Commission is committed to completing its work within the timeframes specified in the annual work programme, as agreed with the Responsible Minister (RM) at the start of the financial year. Inevitably as work progresses through the year, circumstances will dictate the need to modify original dates and deadlines. This has been the case in the year under review, as significant projects were added to the Commission's programme subsequent to those originally agreed with the RM at 1 July 2007. This additional work caused some slippage in project milestones through the year. Most of the projects added to the work programme after 1 July 2007 appear in Table One above, as work in progress at year end.

*Table five: WORK PROGRAMME – PROJECT STATUS REPORT*

WORK PROGRAMME – PROJECTS AS AT 1 JULY 2007/2008	NATURE OF WORK	SOI DUE DATE	STATUS AT 30 JUNE 2008
Presentation of New Zealand Statutes	Issues Paper (IP)	Quarter (Q) 1	IP published Q1
Review of the law relating to public inquiries	Final Report (FR)	Q2	FR published Q4
Review of the law of privacy	P1 Privacy Values Study Paper (SP)	Q2	P1 Miscellaneous Paper published Q2 SP published Q3
	P2 Public Registers IP & FR	IP Q1 FR Q2	P2 IP published Q1 FR published Q3
Unified tribunals framework	IP	Q2	IP published Q2
Admissibility of previous convictions	FR	Q3	FR published Q4

Review of the Land Transfer Act 1952	IP	Q4	Ongoing
Simplification of criminal procedure			Ongoing
Sentencing Establishment Unit	Draft sentencing guidelines	Ongoing through 2007/08	Ongoing
Search & Surveillance Powers	Draft legislation	Q4	Ongoing
Maximum Penalties	Report	Q4	Ongoing
Criminal defences:			
• Provocation	FR	Q2	FR Q2
• Insanity	FR	Q4	Deferred
ADDED IN SEPTEMBER 2007			
Further reform of habeas corpus procedure	SP FR	Q1 Q3	Q1 Q3

## Cost

The final measure of the Commission's performance is the requirement to complete each project within the budgeted cost.

The budgeted expenditure of \$5,054,842, as stated in the prospective financial statements within the Commission's 2007-2010 Statement of Intent, was well below the actual project expenditure of \$5,942,246 at year end. The reason for the significant variance is twofold. First, changes to the project selection process and the new timing requirements for the presentation of the Statement of Intent meant that prospective financial statements were prepared well in advance of the Commission's work programme of 11 projects agreed with the Minister at 1 July 2007. Second, during the financial year the Commission's project workload was significantly expanded with the addition of seven projects in September 2007 and a further project in January 2008. With the exception of the review of the War Pensions Act 1954, this additional work was not separately funded.

## Authority to Act – section 68(6) Crown Entities Act 2004

During the financial year, the Commission was invited by the Cabinet to review the Civil List Act 1979. The Act includes the amount of payments to former Members of Parliament and Prime Ministers. However, these payments are not within the scope of the review. Notwithstanding this, the Commissioner responsible for the review, Sir Geoffrey Palmer, is entitled to certain payments under the Act. This interest was disclosed to the Minister Responsible for the Law Commission, the Hon Annette King, who gave her permission under section 68 of the Crown Entities Act 2004 for Sir Geoffrey to continue in his role as Commissioner in charge of the review.

# Audit Report

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

## To the readers of the Law Commission's financial statements and statement of service performance

For the year ended 30 June 2008

The Auditor-General is the auditor of the Law Commission (the Commission). The Auditor General has appointed me, Clare Helm, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf. The audit covers the financial statements and statement of service performance included in the annual report of the Commission for the year ended 30 June 2008.

### Unqualified Opinion

In our opinion:

- The financial statements of the Commission on pages 17 to 46:
  - comply with generally accepted accounting practice in New Zealand; and
  - fairly reflect:
    - the Commission's financial position as at 30 June 2008; and
    - the results of its operations and cash flows for the year ended on that date.
- The statement of service performance of the Commission on pages 47 to 57:
  - complies with generally accepted accounting practice in New Zealand; and
  - fairly reflects for each class of outputs:
    - its standards of delivery performance achieved, as compared with the forecast standards outlined in the statement of forecast service performance adopted at the start of the financial year; and
    - its actual revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses outlined in the statement of forecast service performance adopted at the start of the financial year.

The audit was completed on 31 October 2008, and is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Members of the Commission and the Auditor, and explain our independence.

## Basis of Opinion

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements and statement of service performance did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements and statement of service performance. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the members of the Commission;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement and statement of service performance disclosures are adequate.



## Matters Relating to the Electronic Presentation of the Audited Financial Statements and Statement of Service Performance

This audit report relates to the financial statements and statement of service performance of the Law Commission for the year ended 30 June 2008 included on the Law Commission's website. The Members of the Commission are responsible for the maintenance and integrity of the Law Commission's website. We have not been engaged to report on the integrity of the Law Commission's website. We accept no responsibility for any changes that may have occurred to the financial statements and statement of service performance since they were initially presented on the website.

The audit report refers only to the financial statements and statement of service performance named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements and statement of service performance. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and statement of service performance and related audit report dated 31 October 2008 to confirm the information included in the audited financial statements and statement of service performance presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

# Crown Entities Act reporting

## Report on equal employment opportunities programme in terms of the Crown Entities Act 2004, section 151 (1)(g)

The Law Commission complies with the principles of being a good employer. It operates personnel policies containing provisions generally accepted as necessary for the fair and proper treatment of its employees in all aspects of their employment. It provides good and safe working conditions to its employees. It provides opportunities for the enhancement of the abilities of individual employees. The Commission also recognises the aims and aspirations and employment requirements and cultural differences of ethnic or minority groups.

The Commission operates an equal employment opportunities policy where the best person for the job is employed. The Commission has flexible employment arrangements, for example, to cater for those with childcare responsibilities and those approaching retirement. 80 % of employees as at the balance date are women.

## Report on acts in breach of statute in terms of the Crown Entities Act 2004, section 20(3)

The Law Commission did not carry out any act that is contrary to, or outside the authority of an Act. All its actions were for the purpose of performing its functions.

## Report on permission to act despite being interested in a matter in terms of the Crown Entities Act 2004, section 68(6)

The Law Commission did not receive any notice from any member of the Commission that he or she was interested in a matter relating to the Commission.

# Appendix A

## Members and staff of the Law Commission

at 30 June 2008

### Commissioners

Rt Hon Sir Geoffrey Palmer *President*

Dr Warren Young *Deputy President*

Emeritus Professor John Burrows QC

George Tanner QC

Val Sim QC

### Staff

*General  
Manager*

Brigid Corcoran

*Special Projects  
Adviser*

Margaret Thompson

*Senior Legal &  
Policy Advisers*

Allison Bennett  
Claire Browning  
Ewan Morris  
Janet November  
Jo Dinsdale  
Joanna Hayward  
Rachel Hayward  
Susan Hall  
Lecretia Seales  
Rachel Opie  
Marion Wilson  
*(on secondment from VANZ)*

*Legal and Policy  
Advisers*

Julia Rendell  
Ryan Malone  
Sara Jackson  
Zoe Prebble

*Sentencing  
Establishment Unit*

Andrea King  
Fiona Wright  
Wayne Goodall  
Joel Harrison

*Principal Librarian*

Peter Adamson

*Librarian*

Jacqueline Kitchen

*Assistant Librarian*

Katherine Narbey

*Management Support  
Adviser*

Brenda van Heezik

*Finance Officer*

Felicity Reid

*Personal Assistants*

Erica Duff  
Maria Taylor  
Catriona Boyes

*Consultant*

Geoff Lawn  
*(on secondment from PCO)*

# Appendix B

## Law Commission publications

as at 30 June 2008

### Report series

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 1	Imperial Legislation in Force in New Zealand	March 1987	Largely implemented by the Imperial Laws Application Act 1988 and associated legislation
NZLC R 2	Annual Report	1987	
NZLC R 3	The Accident Compensation Scheme: Interim Report on Aspects of Funding	November 1987	Considered in preparing the Accident Rehabilitation and Compensation Insurance Act 1992 and some recommendations reflected in its provisions
NZLC R 4	Personal Injury: Prevention and Recovery (Report on the Accident Compensation Scheme)	May 1988	Considered also in connection with reviews of the Accident Rehabilitation and Compensation Insurance Act 1992 and implementing regulations undertaken in 1994
NZLC R 5	Annual Report	1988	
NZLC R 6	Limitation Defences in Civil Proceedings	October 1988	Update review completed and new bill in preparation.
NZLC R 7	The Structure of the Courts	March 1989	Substantial effect given to the Commission's recommendations in the various enactments passed to reform the jurisdiction of the courts in 1991 and 1992
NZLC R 8	A Personal Property Securities Act for New Zealand	April 1989	Implemented by the Personal Property Securities Act 1999
NZLC R 9	Company Law: Reform and Restatement	June 1989	Companies Act 1993, Receiverships Act 1993 and amendments to the Property Law Act 1952 and the Companies Act 1955 entered into force on 1 July 1994
NZLC R 10	Annual Report	1989	
NZLC R 11	Legislation and its Interpretation: Statutory Publications Bill	September 1989	Implemented in part by the Regulations (Disallowance) Act 1989 and the Acts and Regulations Publications Act 1989
NZLC R 12	First Report on Emergencies: Use of the Armed Forces	February 1990	Implemented in the Defence Act 1990
NZLC R 13	Intellectual Property: The Context for Reform	March 1990	For use as a resource No law changes recommended

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 14	Criminal Procedure: Part One: Disclosure and Committal	June 1990	Amendments contained in the Criminal Procedure Bill – assent given 25 June 2008, split between several statutes
NZLC R 15	Annual Report	1990	
NZLC R 16	Company Law Reform: Transition and Revision	September 1990	A supplement to NZLC R9
NZLC R 17	A New Interpretation Act: To Avoid “Prolixity and Tautology”	December 1990	Recommendations reflected in the Interpretation Act 1999
NZLC R 18	Aspects of Damages: Employment Contracts and the Rule in <i>Addis v Gramophone Co</i>	March 1991	Implemented almost in entirety by the Employment Contracts Act 1991
NZLC R 19	Aspects of Damages: The Rules in <i>Bain v Fothergill</i> and <i>Joyner v Weeks</i>	May 1991	Abolition of the rule in <i>Bain v Fothergill</i> implemented by the Property Law Amendment Act 1994 Problems with the rule in <i>Joyner v Weeks</i> partially addressed in <i>Māori Trustee v Rogross Farms Ltd</i> [1994] 3 NZLR 410 (CA)
NZLC R 20	Arbitration	October 1991	Implemented by the Arbitration Act 1996
NZLC R 21	Annual Report	1991	
NZLC R 22	Final Report on Emergencies	December 1991	A supplement to NZLC R 12. Materially influenced the Biosecurity Act 1993
NZLC R 23	The United Nations Convention on Contracts for the International Sale of Goods: New Zealand’s Proposed Acceptance	June 1992	Implemented by the Sale of Goods (United Nations Convention) Act 1994
NZLC R 24	Annual Report	1992	
NZLC R 25	Contract Statutes Review	May 1993	Many of the recommendations have been included in the Statutes Amendment Bill 2001. Others are not a high Ministerial priority
NZLC R 26	Annual Report	1993	
NZLC R 27	The Format of Legislation	December 1993	Adopted by Chief Parliamentary Counsel
NZLC R 28	Aspects of Damages: The Award of Interest on Money Claims	May 1994	MoJ giving drafting instructions for a Bill
NZLC R 29	A New Property Law Act	June 1994	Property Law Act – assent 4/10/2007
NZLC R 30	Community Safety: Mental Health and Criminal Justice Issues	August 1994	Included in the Criminal Procedure (Mentally Impaired Persons) Act passed in October 2003

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 31	Police Questioning	October 1994	Report recommendations have been considered by Ministry of Justice officials; Not currently a Ministerial priority
NZLC R 32	Annual Report	1994	
NZLC R 33	Annual Report	1995	
NZLC R 34	A New Zealand Guide to International Law and its Sources	May 1996	For use as a resource – no law changes recommended
NZLC R 35	Legislation Manual: Structure and Style	May 1996	For use as a resource Proposals on structure and style substantially adopted by the Parliamentary Counsel Office and in widespread use
NZLC R 36	Annual Report	1996	
NZLC R 37	Crown Liability and Judicial Immunity: A response to <i>Baigent's</i> case and <i>Harvey v Derrick</i>	May 1997	Recommendations as to <i>Baigent's</i> case accepted. Implemented in part by section 27 Interpretation Act 1999
NZLC R 38	Succession Law: Homicidal Heirs	July 1997	Succession (Homicide) Act – assent 17/10/2007
NZLC R 39	Succession Law: A Succession (Adjustment) Act	August 1997	Some issues addressed in the Property (Relationships) Amendment Act 2001
NZLC R 40	Review of the Official Information Act 1982	October 1997	Some proposals have been included in the Statutes Amendment Bill (No 3) which was passed in Oct 2003
NZLC R 41	Succession Law: A Succession (Wills) Act	October 1997	Wills Act – assent 28/8/2007
NZLC R 42	Evidence Law: Witness Anonymity	October 1997	Largely implemented by the Evidence (Witness Anonymity) Act 1997
NZLC R 43	Annual Report	1997	
NZLC R 44	Habeas Corpus: Procedure	November 1997	Implemented by Habeas Corpus Act 2001, Bill to address deficiencies in Act drafted (NZLC R100 2008)
NZLC R 45	The Treaty Making Process Reform and the Role of Parliament	December 1997	Partially implemented by changes to Standing Orders (SO 382-385)
NZLC R 46	Some Insurance Law Problems	May 1998	The key recommendations are included in the later Life Insurance report (NZLC R87), see Government response to that report
NZLC R 47	Apportionment of Civil Liability	May 1998	This is not currently a ministerial priority
NZLC R 48	Annual Report	September 1998	

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 49	Compensating the Wrongly Convicted (1998)	September 1998	Implemented by adoption of new cabinet policy (prerogative)
NZLC R 50	Electronic Commerce Part One: A Guide for the Legal and Business Community	October 1998	Followed by Part Two No recommendations made but basis for law reform to accommodate needs of electronic commerce explored and submissions invited: see R58
NZLC R 51	Dishonestly Procuring Valuable Benefits	December 1998	Reflected in the Crimes Amendment Act 2003
NZLC R 52	Cross Border Insolvency: Should NZ Adopt the UNCITRAL Model Law on Cross-Border Insolvency?	February 1999	Reflected in Insolvency (Cross-border) Act 2006
NZLC R 53	Justice: The Experience of Māori Women	April 1999	Resource only: no specific measures proposed
NZLC R 54	Computer Misuse	May 1999	Included in the Crimes Amendment Act 2003
NZLC R 55	Evidence	August 1999	Reflected in Evidence Act 2006.
NZLC R 56	Annual Report	September 1999	
NZLC R 57	Retirement Villages	September 1999	Reflected in the Retirement Villages Act passed in October 2003
NZLC R 58	Electronic Commerce Part Two: A Basic Legal Framework	November 1999	Reflected in Electronic Transactions Act 2002
NZLC R 59	Shared Ownership of Land	November 1999	The Department of Building and Housing, together with Justice and LINZ, reviewed the Unit Titles Act, including the Law Commission's recommendations relating to unit title developments. Unit Title Bill introduced 29/5/08
NZLC R 60	Costs in Criminal Cases	May 2000	Legislation drafted and awaiting introduction
NZLC R 61	Tidying the Limitation Act	July 2000	Update review completed and new bill in preparation
NZLC R 62	Coroners	August 2000	Reflected in Coroners Act 2006
NZLC R 63	Annual Report 2000	August 2000	
NZLC R 64	Defaming Politicians: A Response to <i>Lange v Atkinson</i>	August 2000	Not currently a Ministerial priority
NZLC R 65	Adoption and Its Alternatives: A Different Approach and a New Framework	September 2000	Policy proposals have been developed but not a Ministerial priority

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 66	Criminal Prosecution	October 2000	Some amendments contained in the Criminal Procedure Bill – assent given 25 June 2008, split between several statutes
NZLC R 67	Tax and Privilege: Legal Professional Privilege and the Commissioner of Inland Revenue's Powers to Obtain Information	October 2000	The Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 extends a non-disclosure right to tax advisors
NZLC R 68	Electronic Commerce Part Three: Remaining Issues	December 2000	Most recommendations relate to ongoing review by relevant agencies. NZ is now a member of the Hague Conference on Private International Law
NZLC R 69	Juries in Criminal Trials	February 2001	Some amendments contained in the Criminal Procedure Bill – assent given 25 June 2008, split between several statutes
NZLC R 70	Acquittal Following Perversion of the Course of Justice	March 2001	Some amendments contained in the Criminal Procedure Bill – assent given 25 June 2008, split between several statutes
NZLC R 71	Misuse of Enduring Powers of Attorney	April 2001	Protection of Personal and Property Rights Amendment Act – assent 25/9/07
NZLC R 72	Subsidising Litigation	May 2001	A conditional fee regime is included in the Lawyers & Conveyancers Act 2006
NZLC R 73	Some Criminal Defences with Particular Reference to Battered Defendants	May 2001	<i>The Partial Defence of Provocation</i> NZLC R 98 2007 under consideration by Government
NZLC R 74	Minority Buy-outs	August 2001	Companies (Minority Buy-out Rights) Amendment Act – assent 16/9/2008
NZLC R 75	Annual report	August 2001	
NZLC R 76	Proof of Disputed Facts on Sentence	December 2001	Incorporated in the Sentencing Act 2002
NZLC R 77	The Future of the Joint Family Homes Act	January 2002	Work will be progressed by Ministry of Justice as priorities allow
NZLC R 78	General Discovery	February 2002	No Government action expected. Recommendations were made to the High Court Rules Committee
NZLC R 79	Some Problems in the Law of Trusts	May 2002	Trustee Amendment Bill introduced 21/9/2007
NZLC R 80	Protections Some Disadvantaged People May Need	April 2002	The response identified the need for further work before policy decisions are sought, including extensive consultation. Not a current ministerial priority
NZLC R 81	Annual Report 2002	August 2002	

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 82	Dispute Resolution in the Family Court	April 2003	A number of recommendations are reflected in the Family Courts Matters Bill introduced 16/8/2007 including non-judicial led mediation
NZLC R 83	Improving the Arbitration Act 1996	February 2003	Arbitration Amendment Act – assent 17/10/2007
NZLC R 84	Annual Report 2003	August 2003	
NZLC R 85	Delivering Justice for All	March 2004	Some recommendations are part of the ongoing Ministry of Justice programme for service improvement and communications strategies; civil & criminal process and the tribunals recommendations are included in current justice sector policy work, legal aid recommendations are incorporated in ongoing LSA structural changes for criminal legal aid, and the open justice recommendations will be reflected in the Family Court Matters Bill
NZLC R 86	Annual Report 2004	August 2004	
NZLC R 87	Life Insurance	December 2004	MED and Reserve Bank doing review on the regulation of financial products and providers ; consultation paper <i>Prudential Supervision of Insurance</i> published by Reserve Bank 27/5/2008, prior to preparing legislation
NZLC R 88	New Issues in Legal Parenthood	April 2005	Further policy work and consultation will be completed by Ministry of Justice as priorities allow
NZLC R 89	Criminal Pre-Trial Processes: Justice Through Efficiency	June 2005	Justice interagency project on Simplification of Criminal Justice Processes underway, including development of legislative proposals
NZLC R 90	Annual Report 2005		
NZLC R 91	Forfeiture under the Customs and Excise Act 1996	January 2006	Customs and Excise Amendment Act (No 3) – assent 16/9/08
NZLC R 92	Waka Umanga: A Proposed Law For Maori	May 2006	Waka Umanga (Maori Corporations) Bill introduced 21/10/2007
NZLC R 93	Access to Court Records	June 2006	Questions around open justice in relation to court records referred to Select Committees, policy still under consideration
NZLC R94	Sentencing Guidelines and Parole Reform	June 2007	Criminal Justice Reform Act – assent 31/7/07

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R95	Annual Report 2006		
NZLC R96	Reforming the Law of Sedition	March 2007	Crimes (Repeal of Seditious Offences) Act – assent 5/11/2007
NZLC R97	Search and Surveillance Powers	June 2007	Search and Surveillance Powers Bill introduced 10/9/2008
NZLC R98	The Partial Defence of Provocation	October 2008	Legislation in draft
NZLC R99	Annual Report 2006-2007		
NZLC R100	Habeas Corpus Refining the Procedure	February 2008	Habeas Corpus Amendment Bill drafted (NZLC R100 2008)
NZLC R101	Public Registers: Review of the Law of Privacy stage 2	February 2008	Full consideration awaiting completion of whole LC Privacy project
NZLC R102	A New Inquiries Act	May 2008	Inquiries Bill introduced 29/9/2008
NZLC R103	Disclosure to Courts of Defendants' Previous Convictions, Similar Offending, and Bad Character	May 2008	Recommendation for LC to report to Minister of Justice on the working in practice of the veracity and propensity provisions by 28/2/2009 accepted

## Preliminary paper series

NO.	NAME	RELEASED	OUTCOME
NZLC PP1	Legislation and its Interpretation: The Acts Interpretation Act 1924 and Related Legislation	June 1987	Followed by report NZLC R17
NZLC PP2	The Accident Compensation Scheme	September 1987	Followed by reports NZLC R3 and NZLC R4
NZLC PP3	The Limitation Act 1950	September 1987	Followed by report NZLC R6
NZLC PP4	The Structure of the Courts	December 1987	Followed by report NZLC R7
NZLC PP5	Company Law	December 1987	Followed by reports nzc R9 and nzc R16
NZLC PP6	Reform of Personal Property Security Law (report by Prof JH Farrar and MA O'Regan)	1988	Followed by report NZLC R8
NZLC PP7	Arbitration	November 1988	Followed by report NZLC R20
NZLC PP8	Legislation and its Interpretation	December 1988	Followed by report NZLC R17
NZLC PP9	The Treaty of Waitangi and Māori Fisheries – Mataitai Nga Tikanga Māori me te Tiriti o Waitangi	March 1989	For use as a resource Reference withdrawn by the Minister of Justice at Law Commission's request
NZLC PP10	Hearsay Evidence	June 1989	Followed by report NZLC R55
NZLC PP11	“Unfair” Contracts	September 1990	No further consideration is intended
NZLC PP12	The Prosecution of Offences	November 1990	Followed by discussion paper NZLC PP28
NZLC PP13	Evidence Law: Principles for Reform	April 1991	Followed by report NZLC R55
NZLC PP14	Evidence Law: Codification	April 1991	Followed by report NZLC R55
NZLC PP15	Evidence Law: Hearsay	April 1991	Followed by report NZLC R55
NZLC PP16	The Property Law Act 1952	July 1991	Followed by report NZLC R29
NZLC PP17	Aspects of Damages: Interest on Debts and Damages	November 1991	Followed by report NZLC R28
NZLC PP18	Evidence Law: Expert Evidence and Opinion Evidence	December 1991	Followed by report NZLC R55
NZLC PP19	Apportionment of Civil Liability	March 1992	Followed by report NZLC R47
NZLC PP20	Tenure and Estates in Land	June 1992	No further consideration is intended
NZLC PP21	Criminal Evidence: Police Questioning	September 1993	Followed by report NZLC R31
NZLC PP22	Evidence Law: Documentary Paper	May 1994	Followed by report NZLC R55
NZLC PP23	Evidence Law: Privilege	May 1994	Followed by report NZLC R55
NZLC PP24	Succession Law: Testamentary Claims	August 1996	Followed by reports NZLC R38, NZLC R39, and NZLC R41

NO.	NAME	RELEASED	OUTCOME
NZLC PP25	The Privilege Against Self-Incrimination	September 1996	Followed by report NZLC R55
NZLC PP26	The Evidence of Children and Other Vulnerable Witnesses	October 1996	Followed by report NZLC R55
NZLC PP27	Evidence Law: Character and Credibility	February 1997	Followed by report NZLC R55
NZLC PP28	Criminal Prosecution	March 1997	Followed by report NZLC R66
NZLC PP29	Evidence Law: Witness Anonymity	September 1997	Followed by report NZLC R42
NZLC PP30	Repeal of the Contracts Enforcement Act 1956	December 1997	Deferred
NZLC PP31	Compensation for Wrongful Conviction or Prosecution	April 1998	Followed by report NZLC R49
NZLC PP32	Juries in Criminal Trials: Part One	July 1998	Followed by Juries in Criminal Trials: Part Two nzlc pp37 and Report NZLC R69
NZLC PP33	Defaming Politicians: A Response to <i>Lange v Atkinson</i>	September 1998	Followed by report NZLC R64
NZLC PP34	Retirement Villages	October 1998	Followed by report NZLC R57
NZLC PP35	Shared Ownership of Land	January 1999	Followed by report NZLC R59
NZLC PP36	Coroners: A Review	August 1999	Followed by report NZLC R62
NZLC PP37	Juries in Criminal Trials: Part Two	November 1999	Followed by report NZLC R69
NZLC PP38	Adoption: Options for Reform	October 1999	Followed by report NZLC R65
NZLC PP39	Limitation of Civil Actions	February 2000	Followed by report NZLC R61
NZLC PP40	Misuse of Enduring Powers of Attorney	May 2000	Followed by report NZLC R71
NZLC PP41	Battered Defendants: Victims of Domestic Violence Who Offend	August 2000	Followed by report NZLC R73
NZLC PP42	Acquittal Following Perversion of the Course of Justice: A Response to <i>R v Moore</i>	September 2000	Followed by report NZLC R70
NZLC PP43	Subsidising Litigation	December 2000	Followed by report NZLC R72
NZLC PP44	The Future of the Joint Family Homes Act	August 2001	Followed by report NZLC R77
NZLC PP45	Reforming the Rules of General Discovery	September 2001	Followed by report NZLC R78
NZLC PP46	Improving the Arbitration Act 1996	September 2001	Followed by report R 83
NZLC PP47	Family Court Dispute Resolution	January 2002	Followed by report R 82

NO.	NAME	RELEASED	OUTCOME
NZLC PP48	Some Problems in the Law of Trusts	January 2002	Followed by report NZLC R79
NZLC PP49	Protecting Personal Information From Disclosure	February 2002	As requested by the Ministry of Justice no further work will be done
NZLC PP 50	Entry, search and Seizure	April 2002	Followed by report NZLC R 97 2007
NZLC PP 51	Striking the balance, Your opportunity to have your say on the New Zealand Court System	May 2002	Followed by options paper, Seeking Solutions, PP 52 and R 85
NZLC PP 52	Seeking Solutions: Options for Change to the New Zealand Court System	December 2002	Followed by report NZLC R 85
NZLC PP 53	Life Insurance – A Discussion Paper	December 2003	Followed by report NZLC R 87
NZLC PP 54	New Issues in Legal Parenthood – A discussion paper	March 2004	Followed by report NZLC R 88
NZLC PP 55	Reforming Criminal Pre-Trial Processes/Status Hearings Evaluation	August 2004	Followed by report NZLC R 89
NZLC PP 0	Reforms to the Sentencing and Parole Structure: Consultation Draft	August 2006	Followed by report R 94

### Issues paper series

NO.	NAME	RELEASED	OUTCOME
NZLC IP1	The Role of Public Inquiries	January 2007	Followed by IP 5
NZLC IP2	Presentation of New Zealand Statute Law	September 2007	Contribution to Presentation of New Zealand Statute Law project
NZLC IP3	Public Registers – Review of the Law of Privacy: Stage 2	September 2007	Followed by Report NZLC 101
NZLC IP4	Disclosure of Previous Convictions	November 2007	Followed by Report NZLC 103
NZLC IP5	Public Inquiries: Draft Report	November 2007	Followed by report NZLC R102
NZLC IP6	Tribunals in New Zealand	January 2008	Contribution to Unified Tribunal Framework project



NO.	NAME	RELEASED	OUTCOME
NZLC SP 14	Liability for Loss Resulting from the Development, Supply or Use of Genetically Modified Organisms	August 2002	Advice to the Minister
NZLC SP 15	Intimate Covert Filming	June 2004	Advice to the Minister
NZLC SP 16	The Infringements System: A framework for Reform	August 2005	Advice to Minister and Ministry of Justice
NZLC SP 17	Converging Currents: Custom and Human Rights in the Pacific	October 2006	Advice to Minister, Ministry of Foreign Affairs and Trade, and of interest to Pacific countries
NZLC SP 18	Further Reform of Habeas Corpus Procedure	August 2007	Habeas Corpus Amendment Bill drafted (NZLC R100 2008)
NZLC SP 19	Privacy Concepts and Issues	February 2008	Contribution to LC Privacy project

### Miscellaneous paper series

NO.	NAME	RELEASED	OUTCOME
NZLC MP 1	What Should Happen to your Property when you Die?	August 1996	Preliminary to nzlc PP 24 and NZLC R41
NZLC MP 2	Succession Law Wills Reforms	October 1996	Preliminary to nzlc PP 24 and NZLC R41
NZLC MP 3	Information about Lawyers' Fees	October 1996	Preliminary to NZLC SP1
NZLC MP 4	Women's Access to Legal Information	March 1997	Preliminary to NZLC SP1
NZLC MP 5	The Law of Parliamentary Privilege	December 1996	Resource only
NZLC MP 6	The Taking into Account of Te Ao Māori in Relation to Reform of the Law of Succession	July 1996	Resource only
NZLC MP 7	Strategic Business Plan 1996/97	December 1996	Resource only
NZLC MP 8	Women's Access to Civil Legal Aid	March 1997	Preliminary to NZLC SP1
NZLC MP 9	Women's Access to Legal Advice and Representation	April 1997	Preliminary to NZLC SP1
NZLC MP 10	Lawyers' Costs in Family Law Disputes	June 1997	Preliminary to NZLC SP1
NZLC MP 11	The Education and Training of Law Students and Lawyers	September 1997	Preliminary to NZLC SP1
NZLC MP 12	Costs in Criminal Cases	November 1997	Followed by report NZLC R60
NZLC MP 13	Total Recall: The reliability of witness testimony	August 1999	Resource only

NO.	NAME	RELEASED	OUTCOME
NZLC MP 14	The Role of Public Inquiries	January 2006	Preliminary to NZLC IP1
NZLC MP 15	Waka Umanga (Māori Corporations) Bill	May 2007	Draft bill for consultation with Māori and interest groups.
NZLC MP 16	Limitation Defences in Civil Cases: Update Report for Law Commission	June 2007	Resource for update review of limitation issues;
NZLC MP 19	A Conceptual Approach to Privacy	November 2007	Contribution to LC Privacy project



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