



LAW · COMMISSION
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E31

2015–2016

ANNUAL REPORT



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ANNUAL
REPORT

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The Law Commission

Te Aka Matua o te Ture

Letter of transmittal

Hon Amy Adams
Minister Responsible for the Law Commission
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to present to you the Annual Report of the Law Commission for the year ended 30 June 2016.

This report is prepared under section 150 of the Crown Entities Act 2004.

Yours sincerely



The Hon Douglas White QC
President

Introduction from the President

I am pleased to present the 2015–16 Annual Report for the New Zealand Law Commission.

As I was appointed President of the Commission on 17 May 2016, responsibility for most of the period under review rests with my predecessor, the Hon Sir Grant Hammond, who held the position of Commission President for some five and a half years. I start therefore with recording the Commission's appreciation for Sir Grant's major contribution to law reform in New Zealand. His significant career in the law, spanning over 50 years, culminated in his leadership of the Commission's substantial body of work in the period from 1 December 2011 to 16 May 2016.

Other important personnel changes at the Commission during the last year were the resignation of Judge Peter Boshier and the retirement of Professor Geoff McLay as Commissioners. Their valuable contributions to the work of the Commission are also acknowledged.

In addition to me, the other new Commissioners are Helen McQueen and Associate Professor Donna Buckingham appointed respectively in February and May 2016.

Fortunately for the Commission, Dr Wayne Mapp remained a Commissioner and most of the Commission's staff, including its General Manager, Roland Daysh, have not changed during the past year. I pay tribute to their commitment and hard work in what must have been a demanding year.

During the year the Commission published six reports covering seven references received from the Minister of Justice. They were:

1. *Death, Burial and Cremation: A new law for contemporary New Zealand*, released on 27 October 2015;
2. *The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings*, released on 14 December 2015;
3. *The Justice Response to Victims of Sexual Violence: Criminal Trials and Alternative Processes*, released on 14 December 2015;
4. *Modernising New Zealand's Extradition and Mutual Assistance Laws*, released on 10 February 2016;
5. *Strangulation: The case for a new offence*, released on 8 March 2016; and
6. *Understanding Family Violence: Reforming the Criminal Law relating to Homicide*, released on 12 May 2016.

These reports (apart from 5) followed the Commission's established processes involving the preparation and release of issues papers and widespread consultation with interested parties before their completion. Three reports (3, 5 and 6) were completed within abridged timeframes as part of the Government's wider multi-agency family violence project.

In addition to the publication of these six reports, the Commission has during the past year resumed its work on its reference on Contempt of Court which was put on hold when the Commission received the three family violence related references. Towards the end of 2015, the Commission received the following new references from the Minister, namely reviews of:

1. The Property (Relationships) Act 1976;
2. The Search and Surveillance Act 2012 (a joint review with the Ministry of Justice);
3. Criminal Investigations (Bodily Samples) Act 1995; and
4. The Declaratory Judgments Act 1908.

Preliminary work on these new references commenced at different times in the year to June 2016.

Finally, in this context, it is noteworthy that the Government advanced previous work from the Commission in the enactment or introduction of the following legislation, since 1 July 2015:

- The Harmful Digital Communications Act 2015;
- The Coroners Amendment Act 2016;
- The Evidence Amendment Bill;
- The Judicature Modernisation Bill;
- The Land Transfer Bill;
- The Sale and Supply of Alcohol (Display of Low-alcohol Beverages and Other Remedial Matters) Amendment Bill; and
- The Substance Addiction (Compulsory Assessment and Treatment).

These summaries of the Commission's reports, new references and enacted or introduced legislation reflect the statutory role of the Commission as an independent body with responsibility for the review of the law of New Zealand and the recommendation of proposals for reform on issues referred to it by its Minister.

The quality of the Commission's work depends not only on the experience of Commissioners and the legal and policy expertise of its staff but also on the assistance it receives from a wide range of interested parties, including its Māori Liaison Committee, the judiciary, the legal profession, the University Law Schools, officials of the Ministry of Justice, the Office of Parliamentary Counsel and other relevant Government agencies.

I acknowledge the invaluable assistance received by the Commission from all of those parties over the past year.

Towards the end of the year under review, Commissioners began planning initiatives designed to enhance the performance of the Commission over the next few years. These initiatives included planning for a new Statement of Intent under the Public Finance Act 1989, reviewing the performance measurement framework, a proposed staff retreat and a symposium to mark the 30th anniversary of the establishment of the Commission. Steps were also planned to enable the Commission to engage appropriately and regularly with all parties interested in the Commission's current and future work programmes.

The Commission looks forward to reporting on the implementation of these initiatives in subsequent reports.

Douglas White.

Douglas White
President

The Law Commission: Who we are and what we do

Who we are

The Law Commission is an independent, publicly funded, law reform organisation established under the Law Commission Act 1985 and is an independent Crown entity under the Crown Entities Act 2004.

Its core statutory functions, under the Law Commission Act 1985, are to take and keep under review in a systematic way, the law of New Zealand:

- to make recommendations for the reform and development of the law of New Zealand;
- to advise on the review of any aspect of the law of New Zealand conducted by any government department or organisation and on proposals made as a result of the review; and
- to advise the Minister of Justice and the responsible Minister on ways in which the law of New Zealand can be made as understandable and accessible as is practicable.

In making its recommendations, the Law Commission:

- takes into account te ao Māori (the Māori world);
- gives consideration to the multicultural character of New Zealand society; and
- has regard to the desirability of simplifying the expression and content of the law, as far as that is practicable.

Members of the Law Commission

There are four members of the New Zealand Law Commission – two full-time members and two part-time members. The members of the Law Commission’s Board as at 30 June 2016 are:¹

- The Hon Douglas White QC (full time President) (term of appointment expires February 2021);²
- Associate Professor Donna Buckingham (full time Commissioner) (term of appointment expires May 2021);
- Ms Helen McQueen (part time Commissioner) (term of appointment expires February 2021); and
- Hon Dr Wayne Mapp QSO (part time Commissioner) (term of appointment expires March 2017).

Funding

The Law Commission is funded from money appropriated by Parliament through Vote: Justice. The appropriation is within the Non-Departmental Output Expenses; Justice Advocacy, Advice and Promotion Services.

Reporting

The Law Commission reports to Parliament through the Minister of Justice, and is accountable as an independent Crown entity under the Crown Entities Act 2004.

The organisation

At year end there were four Commissioners appointed by the Governor-General (2 full-time and 2 part-time) and 23 staff in the Law Commission. This includes the General Manager, 10 Legal and Policy Advisers and 12 support staff. The full staff list as at year end is attached as Appendix E.

1 Under section 9 of the Law Commission Act 1985 the Commissioners are the Board for the purposes of the Crown Entities Act 2004 and the President holds office as the Chairperson.

2 Under section 13 of the Law Commission Act 1985 the President is the chief executive of the Law Commission.

Address details

The office of the Law Commission is located at:
Level 19, 171 Featherston Street, Wellington

The postal address is:
PO Box 2590, Wellington, 6140
DX SP23534

Telephone: (04) 473 3453, Fax: (04) 471 0959
E-mail: com@lawcom.govt.nz

Information about the Law Commission and its work is available from the Law Commission's website at: www.lawcom.govt.nz.

What we do

The law is part of the everyday lives of New Zealanders. The Law Commission's key objective is to improve the quality, relevance and effectiveness of New Zealand law. We aim to achieve our objective by producing independent recommendations on clear, fair and modern amendments to the areas of the law referred to the Law Commission by the Minister Responsible for the Law Commission, by:

- promoting open and informed debate on law reform issues and making recommendations to the Minister Responsible for the Law Commission for the improvement of the law; and
- providing implementation and ad hoc advice on law reform issues.

Recommendations for law reform

The most significant service we provide is making independent recommendations to Parliament, through the Minister Responsible for the Law Commission, on law reform. Our law reform work programme is agreed with the Minister.

At the end of each project, the Law Commission publishes a report of its independent recommendations for law reform. Each report is tabled in Parliament by the Minister. The extent to which the Law Commission's recommendations are acted upon is a matter for Parliament.

Appendix A contains a list of all active projects as at 30 June 2016.

Appendix B contains a list of all Law Commission reports tabled in Parliament from 2010. A list of the Law Commission's reports since 1985 (the year the Law Commission was established) is available on the Law Commission's website.

Advice on the implementation of law reform

The Law Commission is called upon by Ministers, select committees and departments to provide advice on the implementation of our law reform recommendations, or other legislative proposals involving difficult legal or constitutional issues. This work can include assistance in the preparation of cabinet papers, legislative drafting instructions and attendance at select committees, usually working collaboratively with central government agencies.

Appendix C contains a list of advice provided in the year ended 30 June 2016.

PART 1

Report on activities

The year in review

Outcome reporting – measuring our success

The Law Commission's outcome is informed engagement and ongoing debate on discrete law reform issues. We do this by conducting reviews, including engagement with interested parties into aspects of New Zealand law referred by the Responsible Minister. The Law Commission has a commitment to consult the public on areas of law that are being reviewed. It promotes discussion and consultation through its issues papers, and invites submissions from the public prior to making its recommendations for law reform to the Minister. These recommendations are published in its reports, and the Government then decides what action is to be taken.

The Law Commission will know it is achieving its law reform objectives when there is a high level of informed engagement by the Government, Crown agencies and interested parties on the Law Commission's past and current recommendations. This will be demonstrated by the consultation on issues papers creating the appropriate level of informed engagement with interested parties and the timely and informed Government responses to the Law Commission's final reports.³

Law reform

Effective law reform requires the contribution of a range of institutions. While the Law Commission makes recommendations for reform, it is the role of Parliament to amend the law.

How we are having an impact

A measure of the Law Commission's law reform outcome performance over time is the extent to which its recommendations are advanced into legislation. The following graph provides a trend of Law Commission reports that have been enacted as legislation.⁴

3 The process for the Government to respond to Law Commission reports is set out in the CabGuide. This does not include consideration of whether the Law Commission's recommendations are actually acted upon as this is a matter for Parliament.

4 The graph is of Law Commission reports where the primary recommendation is new legislation and the resulting legislation reflects the Law Commission recommendations in more than a minor way. The date is the Law Commission report date. There can be significant time lags between the Law Commission report and any future amending legislation.

Percentage of Law Commission reports advanced into legislation:



During the year, evidence of the impacts of the Law Commission’s earlier law reform recommendations was:

Bills before the House that relate (in part) to the Law Commission’s earlier work:

- the Harmful Digital Communications Bill received Royal Assent on 2 July 2015. The Act followed recommendations by the Law Commission’s Ministerial briefing *Harmful Digital Communications: The adequacy of the current sanctions and remedies* (NZLC MB3, 2012);
- the Coroners Amendment Bill received the Royal Assent on 21 June 2016. The Act follows the Law Commission’s Report, *Suicide Reporting* (NZLC R131, 2014);
- the Evidence Amendment Bill was introduced into Parliament in May 2015 and received Royal Assent on 22 September 2016. The Act follows the Law Commission’s 2013 Report, *Review of the Evidence Act 2006* (NZLC R127, 2013);
- the Judicature Modernisation Bill completed the Committee of the Whole House process in September 2016. The Bill follows the Law Commission’s 2012 Report, *Review of the Judicature Act 1908: Towards a New Courts Act* (NZLC R126, 2010);
- the Land Transfer Bill was introduced into Parliament in February 2016. The Bill follows the Law Commission’s Report, *A New Land Transfer Act* (NZLC R116, 2010) which was aimed at modernising, simplifying, and consolidating the land transfer legislation for enhanced clarity and accessibility. The Select Committee reported in September 2016;

- the Sale and Supply of Alcohol (Display of Low-alcohol Beverages and Other Remedial Matters) Amendment Bill was introduced into Parliament in December 2015. This Bill provides for the mechanisms to correct certain minor and technical issues that have emerged with the Sale and Supply of Alcohol Act 2012. The Select Committee reported in September 2016; and
- the Substance Addiction (Compulsory Assessment and Treatment) Bill was introduced into Parliament in December 2015. The Select Committee reported in September 2016. The Bill follows the Law Commission's Report, *Compulsory Treatment for Substance Dependence: A Review of the Alcoholism and Drug Addiction Act 1966* (NZLC R118, 2010).

Bills currently being drafted:

- MBIE commenced public consultation in November 2015 on a draft Incorporated Societies Bill. This Bill is intended to fully implement the Law Commission's 2013 Report, *A New Act for Incorporated Societies* (NZLC R129, 2013).

Other:

- The Law Commission's Report *Review of the Law of Trusts: A Trusts Act for New Zealand* (NZLC R130, 2013) is being considered by a Ministerial working group.

Output reporting

Recommendations for law reform

Consistent with the Minister's work programme, the Law Commission progressed its law reform output,⁵ during 2015–16 as follows:

Reference	2015–16 Activity	2016–17 Projected Activity ⁶
Review of the Burial and Cremation Act 1964	Final report, <i>Death, Burial and Cremation: A new law for contemporary New Zealand</i> (NZLC R134, 2015), published 27 October 2015.	
Crown Civil Proceedings Act 1950	Final report, <i>The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings</i> (NZLC R135, 2015), published 14 December 2015.	
Protection of Classified and Security Sensitive Information	Final report, <i>The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings</i> (NZLC R135, 2015), published 14 December 2015.	
Contempt of Court	This reference was put on hold until other projects with higher priorities were completed. Work recommenced in February 2016.	Final report planned for 2017.
Alternative Models for Prosecuting and Trying Criminal Cases	Final report, <i>The Justice Response to Victims of Sexual Violence: Criminal Trials and Alternative Processes</i> (NZLC R136, 2015), published 14 December 2015.	
Extradition and Mutual Legal Assistance	Final report, <i>Modernising New Zealand's Extradition and Mutual Assistance Laws</i> (NZLC R137, 2016), published 10 February 2016.	
Creation of a separate crime of Non-Fatal Strangulation	Final report, <i>Strangulation: The case for a new offence</i> (NZLC R138, 2016), published 8 March 2016.	
Changes to the law of Self-Defence	Final report, <i>Understanding Family Violence: Reforming the Criminal Law relating to Homicide</i> (NZLC R139, 2016), published 12 May 2016.	
Review of the Property (Relationships) Act 1976	Terms of Reference agreed 24 May 2016.	Final report planned for 2018–2019.
Review of the Criminal Investigations (Body Samples) Act 1995	Referred to the Law Commission with Terms of Reference agreed after 30 June 2016.	Final report planned for 2017–2018.

5 On 24 November 2014 the Minister issued a new work programme with new priorities:

- reviewing measures to protect classified and security sensitive information in the course of criminal and civil proceedings;
- complainants in sexual offence cases;
- creation of a separate crime of non-fatal strangulation; and
- changes to the law of self-defence and introduction of partial-defence, for victims of family violence who are facing homicide charges.

6 Projected activity is not subject to audit by Audit New Zealand.

Reference	2015–16 Activity	2016–17 Projected Activity
Review of the Search and Surveillance Act 2012	Terms of Reference agreed 28 June 2016.	Final report planned for June 2017.
Review of the Declaratory Judgments Act 1908	Referred to the Law Commission.	Final report planned for 2017–2018.

Appendix B lists the Law Commission’s reports since January 2010 and shows the Government’s response for each report.

Reform implementation

The Law Commission also supported other agencies with law reform initiatives. Appendix C contains a list of advice provided on the implementation of law reform in the year ended 30 June 2016.

Other functions – Parliamentary certifier

The Legislation Act 2012 introduced a mechanism for systematically revising the presentation of some New Zealand statutes to make them more accessible and for their re-enactment as revision Bills. The President of the Law Commission is one of the required certifiers and he supported the Parliamentary Counsel Office with the Contracts and Commercial Revision Bill, which was introduced into Parliament on 19 May 2016.

Operational focus

The Law Commission has continued to make progress in strengthening systems and processes. It has a significant operating focus on moving towards a financial break-even position by 1 July 2018, while maintaining the operating capacity of the Law Commission.

The key initiatives during 2015–16 have been:

- responding to the Minister’s request for three short term references; and
- continuing to implement productivity gains through use of online reference material that provide both cost saving and efficiencies.

Good employer

The Law Commission fosters a culture of integrity, honesty and fairness in the workplace and seeks to comply with all of New Zealand’s relevant laws, regulations, codes and government standards.

Our performance as a team determines our ability to ensure that the Law Commission continues to achieve its law reform objectives.

To remain a high functioning organisation, delivering consistently high quality advice, the Law Commission complies with the principles of being a good employer. The Commission:

- operates an equal employment opportunities policy where the best person for the job is employed, consistent with operational constraints;
- provides good and safe working conditions for all employees, placing a strong emphasis on fostering a diverse workplace, an inclusive culture, and a commitment to equality where people are valued, and treated equitably and with respect;
- seeks cost-effective opportunities for staff development that align with their individual development needs and the Law Commission's strategic objectives; and
- is committed to a flexible workplace where staff can enjoy a balance between work and home. The Law Commission's work-life initiatives play a role in enabling its people to perform at their best while also recognising their commitments outside of work.

Health and safety at work

The Law Commission reviewed its health and safety policies to ensure it meets the new Health and Safety at Work (General Risk and Workplace Management) Regulations 2016.

The Law Commission uses a risk management approach to manage the health and safety of its employees.

Staff

The Law Commission has a small, but highly skilled staff. The key principle applied when recruiting staff is to employ the best person for the role.

The Law Commission does not collect information on employees' age or disabilities. If a disability is brought to the Commission's attention, the Commission takes steps to ensure that the employee has the necessary support to undertake their duties.

As at 30 June 2016 the Law Commission had 23 employees (excluding Commissioners), including two on parental leave.⁷

⁷ The Law Commission has four Commissioners appointed by the Governor-General (two full-time and two part-time).

Workplace gender profile

Gender	Number of Employees	Full-time	Part-time	Parental Leave	Directly Contribute to Outputs	Support Roles (incl law clerks)
Commissioners						
Female	2	1	1	0	2	0
Male	2	1	1	0	2	0
Total	4	2	2	0	4	0
Staff						
Female	17	7	10	2	8	9
Male	6	5	1	0	3	3
Total	23	12	11	2	11	12

Workplace ethnic profile

Ethnic profile	Female	Male
Commissioners		
NZ European	2	2
Total	2	2
Staff		
Asian – Vietnamese	0	1
European – Spanish	1	0
NZ European	16	5
Total	17	6

PART 2

Finance and performance report for the year ending 30 June 2016

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Statement of Responsibility

We are responsible for the preparation of the Law Commission's statement of performance, financial statements and the judgements made in them.

We are responsible for any end-of-year performance information provided by the Law Commission under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion the financial statements and statement of performance fairly reflect the financial position and operations of the Law Commission for the year ended 30 June 2016.

Signed on behalf of the Board:



The Hon Douglas White QC
President
28 October 2016



Hon Dr Wayne Mapp QSO
Commissioner
28 October 2016

Statement of Performance for the year ended 30 June 2016

Introduction

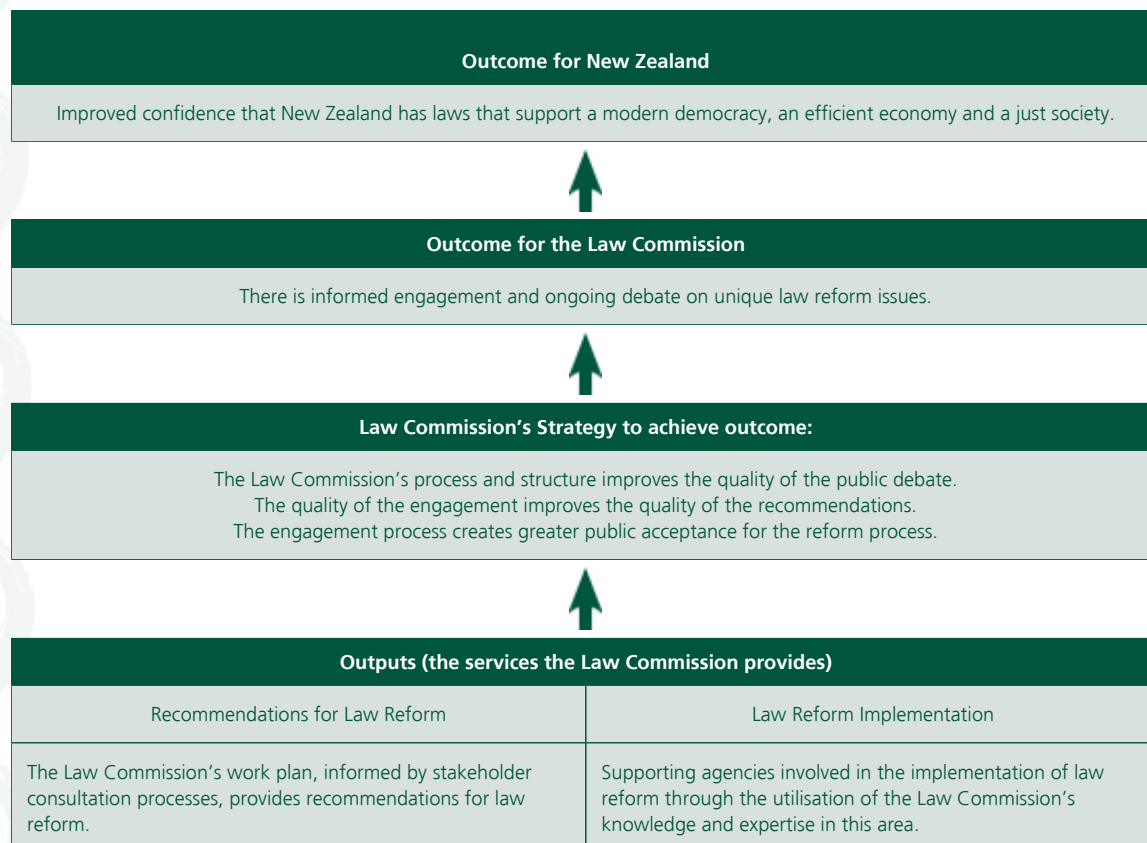
This section focuses on our outputs (the services we provide). The Statement of Performance is a report on the Law Commission’s performance against key activities, standards and measures set out in its Statement of Performance Expectations for 2015–16.

Reporting results

The following sections of the Statement of Performance describe the key activities undertaken in 2015–16 under the appropriation *Justice Advocacy, Advice and Promotion Services* in the Law Commission’s two outputs and the progress made towards achieving the identified standards and performance measures.

The outcome of the Law Commission is to achieve informed engagement from a diverse range of New Zealanders on law reform issues that produce high-quality independent recommendations and ongoing informed debate.

During the year the Law Commission revised its strategic framework to give more clarity to how it will contribute to these outcomes. The revised framework is:



Outcome measurement

A measure of the Law Commission’s law reform outcome performance, over time, is the extent to which its recommendations are enacted into legislation.

The outcome for the Law Commission is to achieve informed engagement and ongoing debate on unique law reform issues. We cannot achieve these outcomes alone; it takes the involvement and focus of our interested parties, including the Government, the general public and the media to advance our outcome.

The key metrics that connect our outputs to outcomes are:⁸

Outcome: performance measures

Outcome Performance Measure	Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
Improved confidence that New Zealand has laws that support a modern democracy, an efficient economy and a just society		



Outcome Performance Measure	Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
There is informed engagement and ongoing debate on unique law reform issues		
There are timely and informed Government responses to the Law Commission’s final reports	Government responses are received within six months of the final paper release	Achieved – required government responses were tabled in the House within 6 months



Strategy: performance measures

Strategy To Deliver The Outcome	Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
The Law Commission’s process and structure improves the quality of the public debate		
Using an open and consultative review process. The effectiveness of the strategy is the Law Commission’s issues papers being referenced in a wide range of specialist media	For each Law Commission issues paper there is at least one material reference in an article by either Capital Letter or a major law firm newsletter within three months of the release of the issues paper	Achieved – specialist media are responding to Law Commission’s issues papers

⁸ The order of the key metrics reflects the Law Commissions 2016–17 Statement of Service Performance which provides an improved linkage of output to outcome. Appendix D provides an assessment of outcome performance using the outcome framework outlined in the Statement of Intention 2014–2018.

Strategy To Deliver The Outcome		Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
Agree a law reform review program with the Minister that aligns the government's priorities with the Commission's strengths and focuses these on areas of the law that are a priority for review	Work programme agreed	Work programme agreed prior to 30 June 2015	Achieved – work programme agreed with the Minister by 30 June
	That the Law Commission's recommendations, that require legislative amendment, are accepted by Parliament	When Parliament considers amending legislation for a Law Commission report there is at least a 70% acceptance of the Law Commission's recommendations	Achieved – since 2009 the 5 year rolling average trend has been above 70%
The quality of the engagement improves the quality of the recommendations			
Producing independent, high-quality evidence based analysis of the law reform issues that is accessible to all interested parties The effectiveness of the tactic is the Commission's papers being publicly referenced as an authoritative statement on law reform issues	All Law Commission issues papers and final reports are approved by the Board prior to either publishing or being sent to the Minister for tabling in the House	Commission's Board minute approval of each report	Achieved – there is a Board minute for the final report
	The Law Commission's papers being referenced by New Zealand's appeal courts in their judgments	New Zealand's appeal courts continue to cite the Law Commission's reports in their judgments	Achieved – there was a 5% increase in the Law Commission's reports being referenced by New Zealand's appeal courts in their judgments
	All issues papers and final reports are accessible to the public via its website so that there is an open and public scrutiny of the Commission's work	All issues papers and final reports are accessible to the public via its website	Achieved – all issues papers and final reports are accessible to the public via the Law Commission's website
The engagement process creates greater public acceptance for the reform process			
Promoting informed debate on the Law Commission's law reform references The effectiveness of the tactic is the Commission's papers being referenced in a wide range of media	The Law Commission's papers being referenced in a wide range of media. The quantitative trend of Law Commission 'hits' in the media does not decrease for: <ul style="list-style-type: none"> • Law Talk and NZ Lawyer (the professional media of the legal profession); • NZ Herald (print media); • NZ Law Journal (an academic journal); and • Kiwiblog (social media) 	There is no quantitative decrease of Law Commission 'hits' in the media	Achieved – there is no quantitative decrease of Law Commission 'hits' in the media

Output performance for 2015–16

Output class recommendations for law reform

Scope of appropriation

The scope of this appropriation is limited to providing independent recommendations to Parliament, through the Minister, on law reform.

Description of activities

This output focuses on providing advice, and recommendations to the Government at the conclusion of law reform projects, in the form of reports to be presented to Parliament, Ministerial briefing papers, and published study and occasional papers. The advice is based on analyses of existing areas of law, informed by consultation with interested parties, legal research and determination of the policy outcomes that the law should be striving to achieve.

Contribution to outcomes

This appropriation contributes to the outcome of informed engagement and ongoing debate on unique law reform issues. The provision of independent recommendations to Parliament, through the Minister Responsible for the Law Commission, on law reform helps to improve confidence that New Zealand has laws that support a modern democracy, an efficient economy and a just society.

Assessing performance

Service Performance Measure	Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
Number of open references as at 30 June	6	5
Number of completed references	6	7 ⁹
All final reports are completed in the timeframe agreed with the responsible Minister	100%	100%
All final reports are approved for publication by the Law Commission Board	100%	100%
All issues papers and final reports are on the Law Commission's website in an easily assessable format	100%	100%
Provision consistent with Budgeted Total Output Cost	Within +/- 5%	Within +/- 5%

⁹ In the period 1 July 2015 to 30 June 2016 the Commission published 6 reports that covered 7 references.

Comment

As part of agreeing the annual 2015–16 law reform programme, the Minister requested the Law Commission undertake a range of urgent short term reviews which reflects the high number of completed reviews in this financial year.

Output class statement

Recommendations for Law Reform	Actual 30 June 2016 \$000	Unaudited budget 2016 \$000	Unaudited forecast 2017 \$000	Actual 30 June 2015 \$000
Revenue Crown	3,958	3,594	3,594	2,796
Revenue Other	165	82	70	120
Total Revenue	4,123	3,676	3,664	2,916
Total Expenses	3,904	3,889	3,879	3,012
Net Surplus (Deficit)	219	(213)	(215)	(96)

Output class law reform implementation

Scope of appropriation

The scope of this appropriation is limited to providing advice on the implementation of our law reform recommendations, or other legislative proposals involving difficult legal or constitutional issues.

Description of activities

This output focuses on providing advice following publication of law reform reports, during and after the government's response to reports, by supporting implementation of the recommendations from law reform projects if requested.

Assessing Performance

Performance Measure	Standard (Planned for 2015/2016)	Actual Performance Year Ended 30 June 2016
Implementation advice provided within agreed timeframes	100%	100%
Provision consistent with Budgeted Total Output Cost	Within +/- 20%	Underspend of 92%

Comment

There was a significant reduction in output due to the Law Commission focusing on Output Class – Recommendation for Law Reform and a reduced demand for this output. This has resulted in an under-spend.

Output class statement

Providing Advice on Implementation	Actual 30 June 2016 \$000	Unaudited budget 2016 \$000	Unaudited forecast 2017 \$000	Actual 30 June 2015 \$000
Revenue Crown	35	399	399	399
Revenue Other	2	10	8	17
Total Revenue	37	409	407	416
Total Expenses	34	432	431	406
Net Surplus (Deficit)	3	(23)	(24)	10

Overall output

To comply with our responsibilities under the Public Finance Act, the activities funded through the Crown from Vote Justice and how performance is measured from the Information Supporting the Estimates for each activity are set out in the tables above.

Intention of appropriation

This appropriation is intended to achieve the efficient and effective provision of justice advocacy, advice and promotion services through funding work performed by the Law Commission, the Human Rights Commission, the Independent Police Conduct Authority, the Privacy Commissioner, and the Inspector-General of Intelligence and Security.¹⁰

Justice Advocacy, Advice and Promotion Services	Actual 30 June 2016 \$000
Total appropriation	23,178
Law Commission portion of appropriation	3,993
Law Commission revenue received against appropriation	3,993

Crown funding is included in Outputs above.

Output Class Financials	Actual 2016 \$000	Budget 2016 \$000
Crown Funding (Vote Justice – Services provided)	3,993	3,993

¹⁰ The Law Commission receives funding through an appropriation within Vote Justice. The appropriation is within the Non-Departmental Output Expenses; Justice Advocacy, Advice and Promotion Services.

Financial Statements for the year ended 30 June 2016

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2016

	Note	2016	2016	2015
		Actual	Budget	Actual
		\$	\$	\$
Revenue				
Funding from the Crown	2	3,993,000	3,993,000	3,993,000
Interest revenue	2	77,595	55,780	125,785
Sale of publications	2	8,826	10,000	1,727
Other revenue	2	80,451	26,520	44,152
Total revenue		4,159,872	4,085,300	4,164,664
Expenditure				
Personnel costs	3	2,774,049	2,916,047	2,733,588
Direct project costs		81,086	83,500	50,533
Library		100,283	147,818	34,307
Occupancy	4	520,888	706,250	593,607
Amortisation	9	534	14,914	2,565
Depreciation	8	76,359	121,543	134,696
Audit		28,498	35,000	27,668
Other operating	4	356,264	295,707	350,820
Total expenditure		3,937,961	4,320,779	3,927,784
Net surplus/(deficit)		221,911	(235,479)	236,880
Other comprehensive revenue and expense				
<i>Total other comprehensive revenue and expense</i>				(32,122)
Total comprehensive revenue		221,911	(235,479)	204,758

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 18.

Statement of Financial Position as at 30 June 2016

	Note	2016	2016	2015
		Actual	Budget	Actual
		\$	\$	\$
Assets				
Current assets				
Cash and cash equivalents	5	345,841	550,000	2,108,296
Receivables & prepayments	6	92,664	31,998	52,368
Investments	7	1,800,000	1,020,000	0
Total current assets		2,238,505	1,601,998	2,160,664
Non-current assets				
Property, plant and equipment	8	102,908	256,543	168,654
Intangible assets	9	445		979
Total non-current assets		103,353	256,543	169,633
Total assets		2,341,858	1,858,541	2,330,297
Liabilities				
Current liabilities				
Payables	10	99,055	207,168	234,857
Employee entitlements	11	128,616	114,570	111,000
Provisions	12	98,029	95,307	98,351
Total current liabilities		325,700	417,045	444,208
Non-current liabilities				
Provisions	12	94,594	83,034	186,436
Total non-current liabilities		94,594	83,034	186,436
Total liabilities		420,294	500,079	630,644
Net Assets		1,921,564	1,358,462	1,699,653
Equity				
Accumulated surplus/(deficit)	14	1,921,564	1,358,462	1,699,653
Total equity		1,921,564	1,358,462	1,699,653

The accompanying notes form part of these financial statements.

Explanations of major variances against budget are detailed in note 18.

Statement of Changes in Equity for the year ended 30 June 2016

	Note	2016	2016	2015
		Actual	Budget	Actual
		\$	\$	\$
Balance at 1 July		1,699,653	1,593,941	1,494,895
Surplus/(deficit)		221,911	(235,479)	236,880
Other comprehensive revenue		0	0	(32,122)
Total comprehensive revenue and expense for the year		221,911	(235,479)	204,758
Balance at 30 June	14	1,921,564	1,358,462	1,699,653

The accompanying notes form part of these financial statements.

Statement of Cash Flows for the year ended 30 June 2016

	Note	2016	2016	2015
		Actual	Budget	Actual
		\$	\$	\$
Cash flows from operating activities				
Receipts from the Crown		3,993,000	3,993,000	3,993,000
Interest received		68,199	55,776	125,374
Sale of publications and other income		89,277	36,516	45,879
Payments to employees		(2,756,433)	(2,916,042)	(2,812,606)
Payments to suppliers		(1,316,534)	(1,415,493)	(1,145,567)
Goods and services tax (net)		(29,353)	-	67,059
Net cash flow from operating activities		48,156	(246,243)	273,139
Cash flows from investing activities				
Placement of funds on term deposits		(4,150,000)	-	(396,110)
Maturity of funds on term deposits		2,350,000	346,250	755,217
Purchase of property, plant and equipment		(10,611)	(100,007)	(7,000)
Purchase of intangible assets		0	0	(2,871)
Net cash flow from investing activities		(1,810,611)	246,243	349,236
Net (decrease)/increase in cash and cash equivalents		(1,762,455)	0	622,375
Cash and cash equivalents at the beginning of the year	5	2,108,296	550,000	1,485,921
Cash and cash equivalents at the end of the year	5	345,841	550,000	2,108,296

The accompanying notes form part of these financial statements.

The Goods and Service Tax (net) component of operating activities reflects the net Goods and Service Tax paid and received by the Inland Revenue Department.

Explanations of major variances against budget are detailed in note 18.

Notes to the Financial Statements

1 Statement of accounting policies

Reporting entity

The Law Commission is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the Law Commission's operation includes the Crown Entities Act 2004 and the Law Commission Act 1985. The Law Commission's 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 which are tabled in Parliament.

The Law Commission has designated itself a public benefit (PBE) entity for financial reporting purposes.

The financial statements for the Law Commission are for the year ended 30 June 2016 and were approved by the Board on 31 October 2016.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of compliance

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

The financial statements have been prepared in accordance with Tier 2 PBE accounting standards (PBE IPSAS 1 RDR 28.3).

The financial statements comply with PBE Standards.

Presentation currency and rounding

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

Standards issued and not yet effective and not early adopted

In 2015 the External Reporting Board issued *Disclosure Initiative (Amendments to PBE IPSAS1), 2015 Omnibus Amendments to PBE Standards and Amendments to PBE Standards and Authoritative Notice as a Consequence of XRB A1 and Other Amendments*. These amendments apply to PBEs with reporting periods beginning or on 1 January 2016. The Law Commission will apply these amendments in preparing its 30 June 2017 financial statements. The Law Commission expects there will be no effect in applying these amendments.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Goods and Services Tax (GST)

Items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Law Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Cost allocation

The Law Commission will be moving to one output class for the year ending 30 June 2017.

For the year ending 30 June 2016 the allocation of costs to outputs has been determined using an estimate of time allocated to the outputs.

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:

- Useful lives and residual values of property, plant, and equipment – refer to Note 8; and
- Onerous Lease – refer to Note 12.

2 Revenue

Accounting policy

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown

The Law Commission is primarily funded from the Crown. This funding is restricted in its use for the purpose of the Law Commission meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

The Law Commission considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangement.

Interest revenue

Interest revenue is recognised by accruing on a time proportional basis the interest due for the investment.

Rental revenue

Lease receipts under an operating sublease are recognised as revenue on a straight-line basis over the lease term.

Sale of publications

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

3 Personnel costs

Accounting policy

Superannuation schemes

Defined contribution schemes

Employer contributions to KiwiSaver are accounted for as defined contribution superannuation scheme and are expensed in the surplus or deficit as incurred.

Breakdown of personnel costs and further information

	2016		2015	
	Actual		Actual	
	\$		\$	
Salaries and Wages	2,717,203		2,769,198	
Defined contribution plan employer contributions	39,230		43,408	
Increase/(decrease) in employee entitlements (note 11)	17,616		(79,018)	
Total personnel costs	2,774,049		2,733,588	

Employee remuneration

Total remuneration paid or payable:	2016 Actual	2015 Actual
\$100,000 and \$109,999	2	0
\$110,000 and \$119,999	0	1
\$170,000 and \$179,999	0	1
\$200,000 and \$209,999	1	0
Total employees	3	2

During the year ended 30 June 2016, 1 (2015: 0) employee received compensation and other benefits in relation to cessation totalling \$7,000 (2015: \$0).

Board member remuneration

The total value of remuneration paid or payable to each Board member during the year was:¹¹

	2016		2015	
	Actual		Actual	
	\$		\$	
The Hon Sir Grant Hammond KNZM (President from December 2010 to May 2016)	402,801		447,059	
The Hon Douglas White QC (Commissioner from February 2016, President from May 2016)	91,536		-	
Professor Geoff McLay (Commissioner from December 2010 to February 2016)	138,489		301,154	
Hon Dr Wayne Mapp QSO (Commissioner from March 2012)	203,045		222,112	
Judge Peter Boshier (Commissioner from December 2012 to December 2015)	111,030		208,364	
Ms Helen McQueen (Commissioner from February 2016)	90,922		-	
Associate Professor Donna Buckingham (Commissioner from May 2016)	48,333		-	
Total Board Remuneration	1,086,156		1,178,689	

No Board member received compensation and other benefits in relation to cessation (2015: \$0).

¹¹ The remuneration of the Board members is set by the Remuneration Authority.

In terms of the Law Commission Act 1985, the President of the Law Commission is the Chairperson and chief executive.

4 Other expenses

Accounting policy

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the period of the lease. Lease incentives are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Breakdown of other operating expenses

	2016	2015
	Actual	Actual
	\$	\$
Staff travel	34,313	24,578
Repairs and maintenance	9,400	7,842
Professional services	110,817	80,244
Communications	18,230	31,520
Loss on disposal	180	34,563
Other expenses	183,324	172,073
Total other operating	356,264	350,820

Operating lease as lessee

The Law Commission leases one property, part of which has been sublet due to it being surplus to requirements. All of the total non-cancellable operating lease expense relates to the lease of one floor of an office building. The lease expires on April 24 2018 and the Law Commission will vacate the premises at the lease expiry date. The Law Commission does not have the option to purchase the asset at the end of the lease term.

The Law Commission also leases photocopiers in the normal course of its business. The lease is a non-cancellable leasing period of three years.

There are no restrictions placed on the Law Commission by any of its leasing arrangements.

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2016		2015	
	Actual		Actual	
	\$		\$	
Not later than one year	613,727		613,727	
Later than one year and not later than five years	500,390		1,114,117	
Later than five years	0		0	
Total non-cancellable operating lease	1,114,117		1,727,844	

Occupancy costs

	2016		2015	
	Actual		Actual	
	\$		\$	
Rent	520,264		520,264	
Operating lease expense – premises	92,788		75,756	
Onerous lease	(92,164)		(2,413)	
Total accommodation costs	520,888		593,607	

5 Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term highly liquid investments with maturities of three months or less.

Breakdown of cash and cash equivalents and further information

	2016		2015	
	Actual		Actual	
	\$		\$	
Cash on hand and at bank	345,841		2,108,296	
Term deposits with original maturities less than three months	0		0	
Total cash and cash equivalents	345,841		2,108,296	

The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their fair value.

6 Receivables

Accounting policy

Short-term receivables are recorded at the amount due, less any provision for uncollectability.

A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amounts expected to be collected.

Breakdown of receivables and further information

	2016		2015	
	Actual		Actual	
	\$		\$	
Exchange Receivables				
Trade debtors	35,833		9,734	
Less: provision for impairment	-		-	
Accrued interest	9,807		411	
Non-Exchange Receivables				
GST receivable	32,844		24,609	
Prepayments	14,180		17,614	
Total receivables	92,664		52,368	

7 Investments

Accounting policy

Bank term deposits

Bank deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

Breakdown of investments and further information

	2016		2015	
	Actual		Actual	
	\$		\$	
Current portion				
Term deposits				
Total Current Portion	1,800,000		-	
Non-current portion	1,800,000		-	
Term deposits				
Total Non-Current Portion	-		-	
Total investments	1,800,000		-	

The carrying amounts of term deposits with maturities less than 12 months approximated their market value. There is no impairment provision for investments.

8 Property plant and equipment

Accounting policy

Property, plant and equipment

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

All classes are initially recorded at cost.

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 Law Commission and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

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 surplus or deficit as they are incurred.

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 reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to the accumulated surplus/ (deficit) within equity.

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 residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment 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.

Impairment of property, plant, equipment

The Law Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non cash-generating assets

Property, plant, and equipment held at cost 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 service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

For assets not carried at revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Estimating useful lives and residual values of property, plant and equipment

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant, and equipment requires a number of factors to be considered 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.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. CSE minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programs;
- review of second-hand market prices for similar assets; and
- analysis of prior asset sales.

The Law Commission has not made significant changes to past assumptions concerning useful lives and residual values.

Breakdown of investments and further information

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

	Computer equipment	Furniture and fittings	Office equipment	Library collection	Total
	\$	\$	\$	\$	\$
Cost or valuation					
Balance at 1 July 2014	158,448	580,235	62,604	348,929	1,150,216
Additions	5,509	0	999	492	7,000
Adjustments/Disposals	(599)	0	(2,249)	(18,006)	(20,854)
Revaluation increase	0	0	0	(286,653)	(286,653)
Balance at 30 June 2015	163,358	580,235	61,354	44,762	849,709
Additions	9,442	-	1,255	-	10,697
Adjustments/Disposals	-	-	(84)	-	(84)
Revaluation increase/(decrease)	-	-	-	-	-
Balance at 30 June 2016	172,800	580,235	62,525	44,762	860,322
Accumulated depreciation and impairment losses					
Balance at 1 July 2014	144,582	406,621	57,542	181,459	790,204
Depreciation expense	9,622	57,112	1,044	66,918	134,696
Elimination on revaluation	-	-	-	(254,531)	(254,531)
Elimination on disposal	-	4,763	(231)	6,154	10,686
Balance at 30 June 2015	154,204	468,496	58,355	-	681,055
Depreciation expense	9,668	56,792	946	8,953	76,359
Elimination on revaluation	-	-	-	-	-
Adjustment/Elimination on disposal	-	-	-	-	-
Balance at 30 June 2016	163,872	525,288	59,301	8,953	757,414
Carrying amounts					
At 1 July 2014	13,866	173,614	5,062	167,470	360,012
At 1 July 2015	9,154	111,739	2,999	44,762	168,654
At 30 June 2016	8,928	54,947	3,224	35,809	102,908

There are no restrictions over the title of the Law Commission's property, plant and equipment, nor are any property, plant and equipment pledged as security for any liability.

9 Intangible assets

Accounting policy

Software acquisition and development

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

Costs that are not directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are expensed when incurred.

Costs associated with the development and maintenance of the Law Commission's website are expensed 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 the surplus or deficit.

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

Computer Software	3 years	33.33%
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Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 8. The same approach applies to the impairment of intangible assets.

Breakdown of intangible assets and further information

Movements for each class of intangible asset are as follows:

	Website	Acquired software	Total
	\$	\$	\$
Cost			
Balance at 1 July 2014	187,659	70,008	257,667
Additions	-	2,871	2,871
Disposal	(187,659)	-	(187,659)
Balance at 30 June 2015/ 1 July 2015	0	72,879	72,879
Additions	-	-	-
Adjustments/ Disposals	-	-	-
Balance at 30 June 2016	-	72,879	72,879
Accumulated amortisation and impairment losses			
Balance at 1 July 2014	184,646	69,325	253,971
Amortisation expense	-	2,565	2,565
Disposal	(184,646)	10	(184,636)
Impairment Losses	-	-	-
Balance at 30 June 2015/ 1 July 2015	-	71,900	71,900
Amortisation expense	-	534	534
Adjustments/ Elimination of Disposal	-	-	-
Impairment losses	-	-	-
Balance at 30 June 2016	-	72,434	72,434
Carrying amount			
At 30 June 2014	3,013	683	3,696
At 30 June 2015 and 1 July 2015	-	979	979
At 30 June 2016	-	445	445

Restrictions

There are no restrictions over the title of the Law Commission's intangible assets, nor are any intangible assets pledged as security for liabilities.

10 Payables

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payables

	2016		2015	
	Actual		Actual	
	\$		\$	
Payables under exchange transactions				
Income received in advance	11,175		2,124	
Creditors	65,108		153,190	
Accrued expenses	22,772		79,543	
Total payables	99,055		234,857	

11 Employee entitlements

Accounting policy

Short term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured 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.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Presentation of employee entitlements

Sick leave and annual leave are classified as a current liability.

Breakdown of employee entitlements

	2016		2015	
	Actual		Actual	
	\$		\$	
Current portion				
Annual leave	91,323		96,000	
Sick leave	15,000		15,000	
Salary accrual	22,293		-	
Total employee entitlements	128,616		111,000	

12 Provisions

Accounting policy

General

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in “finance costs”.

Onerous contracts

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

Onerous contracts provision

The Law Commission has a non-cancellable lease for office space that is no longer used by the Law Commission. The lease does not expire until 24 April 2018. The surplus space has been partially sublet. However the rental expense is greater than the rental income received from subleasing. A provision has been recognised for the obligation of the future discounted rental payments net of estimated rental revenue.

Breakdown of provisions and further information

	2016	2015
	Actual	Actual
	\$	\$
Current portion:		
Onerous contract	98,029	98,351
Total current portion	98,029	98,351
Non-current portion		
Onerous contract	94,594	186,436
Total non-current portion	94,594	186,436
Total provisions	192,623	284,787

Movement in the onerous contract class of provision is as follows:

	\$
Cost	
Balance at 1 July 2014	287,200
Additional provision made	
Amounts used	(2,413)
Discount unwind	
Balance at 30 June 2015 / 1 July 2015	284,787
Additional provision made	
Amounts used	(92,164)
Discount unwind	
Balance at 30 June 2016	192,623

13 Contingencies

Contingent liabilities

The Law Commission has no contingent liabilities (2015: \$0).

Contingent assets

The Law Commission has no contingent assets (2015: \$0).

14 Equity

Accounting policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated surplus/(deficit); and
- property revaluation reserves.

Property revaluation reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

Breakdown of equity and further information

	2016	2015
	Actual	Actual
	\$	\$
Accumulated Surplus/(Deficit)		
Balance at 1 July	1,699,653	1,238,251
Surplus/(deficit)	221,911	236,880
Revaluation Reserve Movement	-	224,522
<i>Balance at 30 June</i>	1,921,564	1,699,653
Property, plant and equipment (Library) revaluation reserves		
Balance at 1 July	-	256,644
Revaluation	-	(32,122)
Accumulated Surplus movement	-	(224,522)
<i>Balance at 30 June</i>	-	-
Total equity at 30 June	1,921,564	1,699,653

Due to the majority of the library moving to electronic subscriptions the Law Commission decided the revaluation reserve was no longer relevant. Therefore it has been absorbed into the Accumulated surplus.

Capital management

The Law Commission's capital is its equity, which comprises accumulated funds and revaluation 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 has complied with the financial management requirements of the Crown Entities Act 2004 during the year.

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

15 Related party transactions

The Law Commission is controlled by the Crown.

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client/recipient relationship; and
- on terms and conditions no more or less favourable than those that it is reasonable to expect the Law Commission would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

Key management personnel compensation

	2016	2015
	Actual	Actual
	\$	\$
Remuneration and other short-term employee benefits	1,286,156	1,361,381
Total key management personnel compensation	1,286,156	1,361,381
Total full time equivalent personnel	4.27	4.39

Key management personnel include the President, Commissioners and the General Manager.

Full time equivalents are calculated on the basis of hours worked.

There were no transactions entered into during the year with key management personnel.

16 Financial instruments

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial liabilities measured at amortised cost

	2016		2015	
	Actual		Actual	
	\$		\$	
Payables (note 10)	99,055		234,857	

Total financial liabilities measured at amortised cost

	2016		2015	
	Actual		Actual	
	\$		\$	
Loans and receivables				
Cash and cash equivalents (note 5)	345,841		2,108,296	
Receivables (note 6)	78,484		52,368	
Investments – term deposits (note 7)	1,800,000		0	
Total loans and receivables	2,224,325		2,160,664	

17 Events after the balance date

There were no significant events after the balance date.

18 Explanation of major variances against budget

Explanations for significant variances from the Law Commission's budgeted figures in the Statement of Performance Expectations are as follows:

Statement of comprehensive revenue and expenses

Personnel costs

Personnel costs were below budget due to timing of appointment of Commissioners and reduced staff levels.

Library

Reduced library expenses reflect successful contract renewals.

Depreciation

Reduced depreciation expense reflects a delay in capital investment and the cost of the website development being expensed rather than amortised in the 2015 year.

Statement of financial position

Cash

Above budget cash position reflects improved comprehensive income position and a reduction in capital investment.

Property, plant and equipment

Below budget position reflects a reduction in capital investment.

Statement of cash flows

Improved net cash flow due to improved comprehensive income position and reduced capital expenditure programme.

Independent Auditor's Report

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of the Law Commission's financial statements and performance information for the year ended 30 June 2016

The Auditor-General is the auditor of the Law Commission (the Commission). The Auditor-General has appointed me, Andrew Clark, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on her behalf.

Opinion on the financial statements and the performance information

We have audited:

- the financial statements of the Commission on pages 25 to 48, that comprise the statement of financial position as at 30 June 2016, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Commission on pages 10 to 14 and 18 to 24.

In our opinion:

- The financial statements of the Commission:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2016; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity (PBE) Standards with reduced disclosure requirements.
- The performance information:
 - presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2016, including:
 - for each class of reportable outputs:
 - its standards of performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and

- its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
- what has been achieved with the appropriation; and
- the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
- o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2016. This 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 Board and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Commission's financial statements and performance information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the appropriateness of the reported performance information within the Commission's framework for reporting performance;
- the adequacy of the disclosures in the financial statements and the performance information; and
- the overall presentation of the financial statements and the performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

We believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Board

The Board is responsible for preparing financial statements and performance information that:

- comply with generally accepted accounting practice in New Zealand;
- present fairly the Commission's financial position, financial performance and cash flows; and
- present fairly the Commission's performance.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

The Board is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements and the performance information, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and the performance information and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Commission.



Andrew Clark
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Crown Entities Act 2004 Reporting

Report on equal employment opportunities programme in terms of section 151(1)(g)

The Law Commission complies with the principles of being a good employer. It operates personnel policies 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, within available funding, opportunities for the enhancement of the abilities of individual employees. The Law Commission also recognises the aims and aspirations and employment requirements and cultural differences of ethnic or minority groups.

The Law Commission operates an equal employment opportunities policy where the best person for the job is employed consistent with operational constraints. It operates flexible employment arrangements.

Report on acts in breach of statute in terms of 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.

Appendix A

Output – Active law reform projects as at 30 June 2016

Reference	Date begun	Description	Activity during 2015–16 and target dates ¹²
Review of Contempt of Court	2013 (April)	<p>This is a first principles review of the law of contempt of court, which is intended to protect the integrity of the justice system and a defendant's right to a fair trial.</p> <p>The law was developed prior to the internet age and enactment of the New Zealand Bill of Rights Act 1990.</p> <p>An Issues Paper <i>Contempt in Modern New Zealand</i> (NZLC IP36) was released on 16 April 2014.</p>	<p>This project was put on hold in 2015 to enable the Law Commission to give priority to three reports for the Government's Family Violence project and the report on the use of National Security Information.</p> <p>Work recommenced in February 2016 drafting the final report which is planned for release in 2017.</p>
Review of the Criminal Investigations (Body Samples) Act 1995	2014 (Dec)	<p>This is a comprehensive review of the Criminal Investigations (Bodily Samples) Act 1995.</p> <p>The Act provides the New Zealand Police with powers to collect, retain, and use DNA in criminal investigations.</p>	<p>This project commenced when the terms of reference were finalised in July 2016.</p> <p>The Commission will produce an issues paper in mid-2017.</p> <p>The target date for the final report is August 2018.</p>
Review of the Property (Relationships) Act 1976	2016 (May)	This project examines New Zealand's relationship property legislation.	The target date for the final report is November 2018.
Review of the Search and Surveillance Act 2012 (note 12 months statutory deadline)	2016 (June)	<p>Section 357 of the Search and Surveillance Act 2012 requires the Minister of Justice to refer a review of the operation of the Act to the Law Commission and the Ministry of Justice by 30 June 2016.</p> <p>The Law Commission and the Ministry of Justice must report jointly to the Minister of Justice within one year of that referral.</p>	<p>This project commenced with the terms of reference being finalised in June 2016.</p> <p>The target date for the final report is June 2017.</p>

¹² Target date is the date of a resolution by the Law Commission approving completed papers, but the paper may not be tabled in Parliament or printed until later.

Reference	Date begun	Description	Activity during 2015–16 and target dates
Review of the Declaratory Judgments Act 1908	2015 (Nov)	This is a first principles review of declaratory judgments in New Zealand law, with a particular focus on modernising and simplifying the expression and content of the law in this area, to the extent practicable.	<p>This project commenced with the terms of reference being finalised in July 2016.</p> <p>The target date for the final report is April 2018.</p>

Appendix B

Output – Tabled law reform reports 1 January 2010 – 30 June 2016

Report name	Report reference	Government Response ¹³	Current Status/ (Projected Activity)
<i>Invasion of Privacy: Penalties and Remedies: Review of the Law of Privacy: Stage 3</i>	NZLC R113 (2010)	Part of the Government response to multi stage review: see R123 (2011), below.	Cabinet has approved a consultation process on a review of the Privacy Act 1993 in advance of introducing a bill to Parliament.
<i>Alcohol in our Lives: Curbing the Harm: A report on the review of the regulatory framework for the sale and supply of liquor</i>	NZLC R114 (2010)	Substantially accepted.	Alcohol reforms passed into law in 2012.
<i>A New Support Scheme for Veterans: A report on the review of the War Pensions Act 1954</i>	NZLC R115 (2010)	Substantially accepted.	The Veterans' Support Bill was enacted July 2014.
<i>A New Land Transfer Act: In conjunction with Land Information New Zealand</i>	NZLC R116 (2010)	Substantially accepted.	Cabinet has accepted the Law Commission's recommendations. Land Information New Zealand consulted on a draft Land Transfer Bill that included most of the recommendations in the 2010 Report. A Land Transfer Bill was introduced into Parliament in February 2016. The Select Committee reported September 2016.
<i>Compulsory Treatment for Substance Dependence: A Review of the Alcoholism and Drug Addiction Act 1966</i>	NZLC R118 (2010)	Substantially accepted.	The Substance Addiction (Compulsory Assessment and Treatment) Bill was introduced December 2015 and the Select Committee reported September 2016.
<i>A Review of the Civil List Act 1979: Members of Parliament and Ministers</i>	NZLC R119 (2010)	Partially accepted.	Members of Parliament (Remuneration and Services) Bill received Royal Assent November 2013.

¹³ This refers to the extent to which the government accepted the Law Commission's recommendations in its formal response to the report as per Cabinet Circular CO (09)1 Law Commission: Processes for Setting the Work Programme and Government Response to Reports.

Report name	Report reference	Government Response	Current Status/ (Projected Activity)
<i>Mental Impairment Decision Making and the Insanity Defence</i>	NZLC R120 (2010)	Substantially accepted.	Law Commission recommendations agreed in principle in 2011 but implementation requires work to be undertaken by Ministry of Health officials on proposed legislation.
<i>Compensating Crime Victims</i>	NZLC R121 (2010)	Not accepted.	Government decisions on victims' compensation made before the report was published. Government response rejected further recommendations.
<i>Controlling and Regulating Drugs: A Review of the Misuse of Drugs</i>	NZLC R122 (2011)	Partially accepted.	Psychoactive Substances Act 2013 given Royal Assent July 2013, five year Drug Court pilot implemented, recommendations relating to criminal justice aspects not accepted.
<i>Review of the Privacy Act 1993: Review of the Law of Privacy Stage 4</i>	NZLC R123 (2011) (See also NZLC SP19, R101 and R113).	Substantially accepted.	Cabinet has approved a consultation process on a review of the Privacy Act 1993 in advance of introducing a bill to Parliament.
<i>Consumers and Repossession: A Review of the Credit (Repossession) Act 1997</i>	NZLC R124 (2012)	Substantially accepted.	A raft of consumer credit reforms passed into law in June 2014, previously contained in the Credit Contracts and Financial Services Reform Bill. This included a number of substantial changes to consumer credit repossession laws, reflecting recommendations made by the Law Commission.
<i>The Public's Right to Know: Review of the Official Information Legislation</i>	NZLC R125 (2012)	Partially accepted.	A number of recommendations have been accepted and are awaiting legislative vehicles. Some recommendation in Final Report, re extending OIA to Parliamentary Service and redrafting OIA, not accepted.
<i>Review of the Judicature Act 1908: Towards a new Courts Act</i>	NZLC R126 (2012)	Substantially accepted.	The Judicature Modernisation Bill, implementing the Law Commission's recommendations, completed the Committee of the Whole House process in August 2016.
<i>The 2013 Review of the Evidence Act 2006</i>	NZLC R127 (2013)	Substantially accepted.	The Evidence Amendment Bill was introduced into Parliament in May 2015. The Bill follows the Law Commission's 2013 Report and received Royal Assent in September 2016.

Report name	Report reference	Government Response	Current Status/ (Projected Activity)
<i>The News Media Meets 'New Media': Rights, responsibilities and regulation in the digital age</i>	NZLC R128 (2013)	Part 1: Ministerial briefing substantially accepted. Part 2: Final Report not accepted.	Ministerial Briefing <i>Harmful Digital Communications: The Adequacy of the Current Sanctions and Remedies</i> (August 2012) resulted in introduction of the Harmful Digital Communications Bill which received Royal Assent in July 2015.
<i>A New Act for Incorporated Societies</i>	NZLC R129 (2013)	Accepted.	The Government has drafted a bill, but it has not yet been introduced.
<i>Review of the Law of Trusts: A Trusts Act for New Zealand</i>	NZLC R130 (2013)	Core recommendations substantially accepted.	The Government is currently analysing the potential scope of a new Act based on the Law Commission's core recommendations.
<i>Suicide Reporting</i>	NZLC R131 (2014)	Substantially accepted.	The Coroners Amendment Bill received Royal Assent 21 June 2016.
<i>Liability of Multiple Defendants</i>	NZLC R132 (2014)	Substantially accepted.	The Government accepted the Law Commission's principal recommendation, that the rule of joint and several liability remain the applicable rule where two or more defendants are liable to a plaintiff for the same, indivisible damage. The Government has requested that the Ministries of Justice and Business, Innovation and Employment consider and carry out further work on the Law Commission's other recommendations.
<i>Pecuniary Penalties: Guidance for Legislative Design</i>	NZLC R133 (2014)	Substantially accepted.	The Government response substantially accepted the recommendations.
<i>Death, Burial and Cremation: A new law for contemporary New Zealand</i>	NZLC R134 (2015)	Government response issued agreed in principle.	The Government supported introducing a new statute governing death, burial and cremation in principle. More policy work is required before the Government can reach a position. Officials from the Ministry of Justice have been requested to undertake further work on this area and report back.
<i>The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings</i>	NZLC R135 (2015)	Part A not accepted. Still awaiting response to Part B.	The Government considers that a new Act for Part A is not warranted at this time. The Government will consider which aspects of Part A of the Law Commission's report and recommendations could be implemented, alongside the modernisation of the Act, and are awaiting legislative vehicles.

Report name	Report reference	Government Response	Current Status/ (Projected Activity)
<i>The Justice Response to Victims of Sexual Violence: Criminal Trials and Alternative Processes</i>	NZLC R136 (2015)	Government response issued agreed in principle.	<p>The Government accepted the Law Commission's position that reform would improve the justice response for victims of sexual violence.</p> <p>The Government has directed the Ministry of Justice to further analyse the Law Commission's recommendations. Once completed, the Government will form a final view on the Law Commission's recommendations.</p>
<i>Modernising New Zealand's Extradition and Mutual Assistance Laws</i>	NZLC R137 (2016)	Substantially accepted.	Given the complexity of the matters addressed by the proposed legislation, and the potential costs involved, the Government has directed the Ministry of Justice to undertake further analysis of the Commission's more detailed recommendations.
<i>Strangulation: The case for a new offence</i>	NZLC R138 (2016)	As part of a wider family violence package the Prime Minister announced on 12 September 2016 the Government will create a new offence of strangulation.	
<i>Understanding Family Violence: Reforming the Criminal Law relating to Homicide</i>	NZLC R139 (2016)	Government is yet to respond.	

Appendix C

Advice on the implementation of law reform

Implementation Advice relating to a Law Commission Report	Description of Law Commission's involvement
<i>Death, Burial and Cremation: A new law for contemporary New Zealand</i> (NZLC R134)	The Law Commission provided feedback to the Ministry of Health with their drafting advice on the Government's response.
<i>A New Land Transfer Act</i> (NZLC R116)	<p>The Law Commission has provided ongoing advice on the drafting of the Land Transfer Act to Land Information New Zealand since May 2014.</p> <p>A Land Transfer Bill was introduced into Parliament in February 2016. The Select Committee reported September 2016.</p>
<i>The Crown in Court: A review of the Crown Proceedings Act and national security information in proceedings</i> (NZLC R135)	The Law Commission provided commentary to the Ministry of Justice on the draft Government response.
<i>Strangulation: The case for a new offence</i> (NZLC R138)	<p>The Law Commission assisted the Ministry of Justice with advice on the draft Cabinet Paper on reform of family violence legislation that related to the Law Commission's strangulation report.</p> <p>As part of a wider family violence package the Prime Minister announced on 12 September 2016 the Government will create a new offence of strangulation.</p>

Appendix D

Assessing Strategic Performance against the Statement of Intent 2014–2018

PERFORMANCE MEASURE	PERFORMANCE INDICATOR	ASSESSMENT
There is a high level of informed engagement by the government, Crown agencies and relevant stakeholders on the Law Commission's past and current references.	The consultation processes for issues papers create the appropriate level of informed engagement with all stakeholders who have sufficient interest in the reference.	Board agrees consultation creates appropriate level of informed engagement.
	There are timely and informed government responses to the Law Commission's final reports.	Board agrees there are timely and informed government responses. ¹⁴
There is an improvement in the legislative quality of government bills.	This will be demonstrated by a decrease in the percentage of government bills, that are reviewed by LAC, that have a material breach of the Legislation Advisory Committee's Guidelines, as demonstrated by the number of Legislation Advisory Committee's submissions to Select Committee on government bills.	The LAC was replaced by the Attorney-General from 1 April 2015 with the Legislation Design and Advisory Committee, to provide advice to departments and agencies on the design and content of government bills much earlier in their development. The Law Commission does not have a role in providing advice to the Legislation Design and Advisory Committee.

14 The processes for the government to respond to Law Commission reports are set out in the CabGuide. This does not include consideration of whether the Law Commission's recommendations are actually acted upon as this is a matter for Parliament.

Appendix E

Commissioners and staff of the Law Commission as at 30 June 2016

President	The Hon Douglas White QC (until February 2021)
Commissioners	Hon Dr Wayne Mapp QSO (until March 2017) Ms Helen McQueen (until February 2021) Associate Professor Donna Buckingham (until May 2021)
General Manager	Roland Daysh
Senior Legal & Policy Advisers	Jo Dinsdale Nichola Lambie Linda McIver Kate McKenzie-Bridle Eliza Prestidge-Oldfield (parental leave) Kristen Ross Kate Salmond Lisa Yarwood
Legal & Policy Advisers	Paul Comrie-Thomson Jacob Meagher
IT Adviser	Duc Nguyen
Information Advisers	Nicole Cottrell Louise Norton
Records Adviser	Carmen Pereda
Personal Assistants	Catriona Boyes Lydia McCullough (parental leave) Cheryl Thomson
Corporate Support	Andrew Scanlon
Law Clerks	Eve Bain Francis McKeefry Rebekah McMenamin Emily Watson