



LAW·COMMISSION
TE·AKA·MATUA·O·TE·TURE

Report of the

LAW COMMISSION
Te Aka Matua o te Ture

for the year ended 30 June 2005

*Presented to the House of Representatives under
section 17 of the Law Commission Act 1985
and the Public Finance Act 1989*

October 2005
Wellington, New Zealand

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This report is also available on the Internet at the Commission's website:
<http://www.lawcom.govt.nz>

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3 October 2005

Dear Minister

I have the honour to submit to you the report of the Law Commission for the year ended 30 June 2005.

This report is prepared under section 17 of the Law Commission Act 1985 and the Public Finance Act 1989.

Yours sincerely

Warren Young
Acting President

Minister Responsible for the Law Commission
Parliament Buildings
Wellington

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 2005, appointed under section 9 of the Law Commission Act 1985, are:

Dr Warren Young – Acting President

Helen Aikman QC

Honourable Justice Eddie Durie

Frances Joychild

Professor Ngatata Love QSO JP

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: <http://www.lawcom.govt.nz>.

FUNDING

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

President's foreword

WARREN YOUNG – ACTING PRESIDENT

THE LAST YEAR has seen some changes amongst Commissioners. Richard Clarke QC, who made an invaluable contribution to the Commission through his work on life insurance, resigned in April to return to legal practice. Helen Aikman QC, who had been working at the Commission as a senior consultant since early 2004, was appointed a Commissioner in June. We are delighted to have Helen's expertise and experience at the Commission.

But the most significant change related to the position of President. In June, Justice Bruce Robertson, who had been the incumbent since 1 May 2001, tendered his resignation to take up appointment as a permanent judge of the Court of Appeal. As Acting President until a new appointment is made following the 2005 general election, I am delighted to have the opportunity to pay tribute to the enormous contribution he has made to the work of the Commission.

Justice Robertson was totally committed to the law reform ideal: ensuring that the law and its institutions are continually reviewed and updated to meet the changing needs of society. He recognised that the achievement of that ideal required not only a willingness to challenge entrenched views and establish ways of doing things, but also the development of proposals for reform that would command support from a wide cross-section of those affected by them. His most significant and lasting legacy was the completion of the final report on the structure and operation of our courts and tribunals (*Delivering Justice for All: A Vision for New Zealand Courts and Tribunals*), published in March 2004.

That report identified the existence of fundamental barriers to the accessibility and affordability of justice for the overwhelming majority of New Zealanders, and concluded that it too often failed to deliver justice. The report therefore recommended fundamental changes not only to the structure of the court system, but also to the way in which it operates in practice. Although some of the key structural recommendations in that report have not yet been accepted by government, the key thrust of the Commission's report is already forming the basis for a number of changes to the system and underpins the ongoing work of the Ministry of Justice in enhancing the efficiency and effectiveness of its operations. I anticipate that the report will provide a basis for more detailed policy work on improvements to our court system over the next few years.

Justice Robertson guided the work of the Commission with great skill and diplomacy. He recognised the need to forge strong linkages with Ministers, with the government agencies with which we interact, and also with law commissions internationally. He also worked tirelessly to foster understanding of the unique contribution that an independent law reform body can make to government policy making.

Despite the substantial improvements that Justice Robertson made in all of these areas, the particular role of the Commission is not well understood.

We recognise that we must make greater efforts to enhance our profile and to demonstrate our relevance and value. To this end, in the coming year we will be developing a strategy, both to further enhance our linkages with key external agencies and to educate and inform those agencies and the wider community as to the Commission's role and value.

As a first step in that direction, we have established, with the Minister Responsible for the Law Commission, new criteria by which projects will be considered for referral to the Commission. These criteria are the extent to which projects:

- involve issues that span the interests of a number of government agencies and professional groups;
- require substantial long-term commitment and fundamental review;
- involve extensive public or professional consultation;
- need to be done independently of central government agencies because of the existence of vested interests or a significant difference of views; and
- require independent consideration in order to promote informed public debate on future policy direction.

These criteria differentiate the work we undertake from the advice provided by core government agencies, and have been incorporated into the Cabinet Office Circular inviting Ministers to submit suitable proposals for possible inclusion in the Law Commission's annual work programme.

We are also endeavouring to ensure that, when it is working on a project, the Commission has more systematic linkages with the Minister and government agency responsible for the legislation and practice to which the issue relates. In the past, when a project was referred to the Commission, it often disappeared off the government agency's radar screen. As a result, there was no person within the agency with a grasp of the issues; there was no regular progress report to the responsible Minister on the work being undertaken by the Commission; and sometimes Ministers and agencies even lost sight of the fact that the project was being undertaken. Hence the project only received attention once the Commission produced a discussion paper or a final report. At that stage, a significant amount of the work undertaken by the Commission could be repeated or duplicated. In order to advise the Minister on the government's response, the relevant government agency needed to allocate staff resources to rehearse much of the ground already addressed by the Commission in the course of presenting its recommendations to government. This was not only frustrating for both the Commission and the government agency concerned, but was a poor use of public resources.

In order to address this issue, the Commission intends that there should be liaison staff within all relevant government agencies to work with the Commission throughout the duration of a project. They will be advised by the Commission of progress on the project on a regular basis; be kept informed of the direction of the Commission's thinking; be consulted on draft proposals and recommendations; and more generally gain an understanding of the issues and reform options available. This will ensure not only that there is some commitment to the project by the government agency concerned, but also that the agency has an understanding of the Commission's policy approach and some ownership of it

before the completion of the project. In short, we are working to systematise the process of interaction between the Commission and government agencies to ensure that there is genuine dialogue and opportunities for participation on both sides.

The Commission has been in existence for 20 years. For much of its early history, for various reasons, its expenditure did not match its annual appropriation and it built up substantial reserves. For the last 10 years, by agreement with the government, we have budgeted for an operating deficit, funded from those reserves. It was recognised that there would be no increase in the Commission's appropriation until the reserves were exhausted.

We expect that our reserves will be exhausted at the end of the 2005/06 financial year, and that we will not be able to continue with our current level of operations without a significant budgetary increase. At the same time, we have recognised the need to examine the way in which we are undertaking our functions, in order to ensure that our operations are cost-effective, accord with best practice in other similar organisations, and provide value for money to the taxpayer. Accordingly, we have commissioned an external review, both to provide guidance as to ways in which we might improve our efficiency and to provide a basis for determining the budget levels required to provide the service expected of us by the government. We look forward to the challenge of implementing the recommendations that arise from that review in the coming year.

Warren Young
Acting President
30 June 2005

The Commissioners

CURRENT COMMISSIONERS

Dr Warren Young

DR YOUNG was appointed a full-time Commissioner for a term of three years from 3 May 2004. Prior to his appointment to the Law Commission, he was Deputy Secretary for Justice for four years, with responsibility for criminal law, criminal justice and crime prevention. From 1980 to 2000, Dr Young was Director of the Institute of Criminology and then a Professor of Law at Victoria University of Wellington. He also served as Assistant Vice-Chancellor (Research) for five years. He was a Fulbright Fellow in 1985. He has been a co-author of *Adams on Criminal Law* since 1992.

Dr Young was appointed Deputy President on 23 May 2005. He became the Acting President on the resignation of the President, Justice Bruce Robertson, from 10 June 2005.

Honourable Justice Eddie Durie

The Honourable Justice Edward Taihakurei Durie, Ngati Kauwhata and Rangitane of Manawatu was appointed as a full-time Law Commissioner for a term of three years from 1 July 2004. He was appointed as a High Court Judge in 1998. He was a partner in the Tauranga law firm Murray, Dillon, Gooch and Durie from 1969 to 1974 and a former General Synodsmen, Anglican Church and Legal Adviser to the Bishopric of Aotearoa. He has been awarded Honorary Doctor of Law, Victoria University of Wellington (1990), Honorary Doctor, University of Waikato (1994), and Honorary Doctor of Literature, Massey University (1999). He was Judge Maori Land Court (1974–2000) and Chief Judge Maori Land Court and Chairman, Waitangi Tribunal (1980–2000).

Dr Ngatata Love

Dr Love was appointed as a part-time Law Commissioner on 1 May 2001 for a term of three years and has been reappointed for a further term of three years from 1 May 2004. He works part-time as a Professor in the School of Management at Victoria University and is an Emeritus Professor of Massey University. He was formally the Chief Executive of Te Puni Kōkiri. From 1973 to 1995, Dr Love held a number of academic posts at Massey University and served as Dean of the Faculty of Business Studies between 1986 and 1995. Dr Love provides the Law Commission with specialist knowledge on Māori issues and policy practices in the public sector.

Frances Joychild

Frances Joychild was appointed a full-time Commissioner for a term of three years from 10 February 2003. She graduated LLM (Hons) from Auckland University in 1998. At the time of her appointment she had been a barrister sole in private practice for five years, specialising in civil litigation, including public law, human rights, privacy and employment law.

Prior to entering private practice Ms Joychild was employed by the Human Rights Commission for 16 years, the last 10 of which she spent as legal adviser and counsel to the Commission and Proceedings Commissioner. She has been the updating author of Brooker's *Human Rights Law* since 2001.

Helen Aikman QC

Helen Aikman was appointed a Commissioner from 7 June 2005 for a term of three years. She is a barrister sole and has been employed as a part-time Senior Consultant for the Law Commission since 1 April 2004. Ms Aikman was Deputy Solicitor-General (Constitutional) until October 2003. She joined the Treaty Team of the Crown Law Office in 1994 and held the position of Team Leader of the Commercial Regulatory Team immediately prior to her appointment as Deputy Solicitor-General. Before joining the Crown Law Office, Ms Aikman spent time in Samoa as the Principal State Solicitor in the Attorney-General's Department. She has also spent some time in private practice.

FORMER COMMISSIONERS

Hon Justice J Bruce Robertson

Justice Robertson resigned both as President and as a member of the Commission on 10 June 2005 upon his appointment as a permanent member of the New Zealand Court of Appeal.

Richard Clarke QC

Richard Clarke resigned from the Commission on 30 April 2005 to concentrate on his practice.

The year under review

PUBLICATIONS

THE COMMISSION published three reports and one preliminary paper during the year in the areas of life insurance, legal parenthood and criminal pre-trial processes.

Completed publications

The first publication for the year, issued in August 2004, was the preliminary paper, *Reforming Criminal Pre-trial Processes* (NZLC PP55) which discussed the *Status Hearings Evaluation* findings, and drew on overseas pre-trial experiences and research. This was followed by extensive consultation with the judiciary, government agencies, police prosecutors, the prosecution and defence bar and the Legal Services Agency, culminating in the publication in June 2005 of the Commission's final report, *Criminal Pre-Trial Processes: Justice Through Efficiency* (NZLC R89). The report proposes a major overhaul of the current pre-trial process, with a view to eliminating unnecessary court appearances and ensuring that cases coming to a court hearing are ready to proceed. It proposes a package of integrated reforms comprising 70 detailed recommendations of both a legislative and operational nature. If implemented, the Commission believes that the reforms will substantially improve both the efficiency of the system and the overall quality of justice it delivers.

In December 2004, the Commission published the report *Life Insurance* (NZLC R87). The report contained the Commission's recommendations for a framework to regulate life insurers and life insurance products in New Zealand. The Commission recommended that life insurance regulation be integrated further with the regulation of other financial products. Key recommendations included the repeal of the Life Insurance Act 1908; the enactment of a new Insurance Contracts Act to replace Part 2 of the Life Insurance Act; the integration of other legislation relating to insurance contracts; a requirement that all life insurers who offer policies to the New Zealand public incorporate as companies in New Zealand, unless exempted from this requirement by the Securities Commission; improved disclosure of information about life insurance policies and financial information about life insurers; independent audits of actuarial aspects of life insurers' financial statements by an approved independent actuary; and appointment of a prudential supervisor to assist policyholders to monitor insurer solvency.

In April 2005, the report *New Issues in Legal Parenthood* (NZLC R88) was published. It was the culmination of two years of research and consultation and followed the issue of a discussion paper. The report makes wide-ranging recommendations for changes to law and practice relating to legal parenthood, including developing a comprehensive DNA parentage testing regime; enabling

sperm and egg donors to “opt in” to legal parenthood, with the agreement of recipient parents; enabling a regime for the transfer of parenthood in surrogacy arrangements; extending the presumption of paternity to men in opposite-sex de facto relationships; and taking measures to ensure all children have effective access to information about their genetic and gestational lineage.

Work in progress

As at 30 June 2005, the following projects were in progress. We expect to complete most of them during the 2005/06 financial year, subject to availability of Commissioners and other resources.

Review of Access to Courts Records

The Commission has been tasked with a comprehensive review of the law governing access to all court and tribunal records. Such a review is overdue. In some areas, no explicit rules exist at all. In others, they are over 30 years old and pre-date such important enactments as the Official Information Act 1982 and the Privacy Act 1993. The impact of the electronic age on access rules is also under consideration as are issues about media and researcher access and appropriate fees. The review was commenced last year. We intend to release a consultation document and seek public submissions prior to a final report.

Entry, Search and Seizure

The Commission has continued its major task of reviewing all entry, search and seizure powers, and the related powers of interception, tracking and surveillance. This is an area of the law governed by patchy and inadequate legislation, which has not kept pace with technological changes or advances in law enforcement techniques. There is an urgent need for comprehensive and principled law that provides a proper balance between the needs of law enforcement and the rights of individual citizens to have a reasonable expectation of privacy. The Commission is well advanced in its work and will complete its report before the middle of 2006.

Review of Infringement Offences

In June 2005, the Commission completed a study paper on the infringement system that was published, after the balance date, in August 2005. The work was undertaken in collaboration with the Ministry of Justice, forming part of a wider review being undertaken by the Ministry. The Commission’s conclusion is that the infringement system, which has grown rapidly in recent years and is responsible for the large majority of monetary penalties imposed, is in need of a major overhaul. Its ad hoc development has led to inconsistencies and injustice. While the system has an essential role in dealing with minor offending, the time has come for a more sophisticated system that takes account of the needs of prosecuting authorities in penalising behaviour and encouraging compliance with the law, while at the same time providing adequate protection for defendants.

Criminal Defences

In 2001, the Commission issued its report *Some Criminal Defences with Particular Reference to Battered Defendants* (NZLC R73). This report recommended the repeal of provocation (New Zealand’s only partial defence). It concluded that

other partial defences, such as excessive self-defence and diminished responsibility, should not be introduced in New Zealand, and that a sentencing discretion for murder would be a better way to deal with all of these mitigating circumstances. The sentencing discretion was implemented by the Sentencing Act 2002. In 2003, the Ministry of Justice drafted a Cabinet paper recommending the repeal of provocation and also of infanticide. This has resulted in a further reference to the Commission, to consider the implications of this course of action for groups such as battered defendants and the mentally impaired. Work on this project has commenced. Consultation is ongoing, and a report is expected to be published in April 2006.

In addition, the Commission has been asked to review the defence of insanity in section 23 of the Crimes Act 1961. This will be the subject of a separate report, to be published in mid-2006. The report will also consider options around the power of final release in respect of those committed as special patients following an insanity verdict, which at present rests with the Minister of Health.

Review of Part XIV of the Customs and Excise Act 1996

The Commission has been asked to review the powers of the New Zealand Customs Service in Part XIV of the Customs and Excise Act 1996, which provides for forfeiture and seizure of unlawful imports and exports. There has been some concern that the forfeiture regime is excessively severe, particularly for non-harmful goods, and that there are insufficient safeguards to protect the rights and interests of persons having an interest in goods seized and forfeited. After consultation with Customs and a number of agencies and organisations, the Commission sent a draft report to those interested in March 2005. The Commission is presently working with the Parliamentary Counsel Office to prepare draft legislation to give effect to its recommendations for a revised forfeiture and seizure regime that will provide a greater range of administrative penalty options to Customs officers and more explicit procedural safeguards for those against whom the powers in Part XIV are being exercised. The report is expected to be published in October 2005.

Māori Legal Entities

During the year, the Commission commenced development of a new legal framework for Māori entities. The project builds on *Study Paper 13: Treaty of Waitangi Claims: Addressing the Post-Settlement Phase*, which identified the current lack of a purpose-built legal entity that groups could use for the governance of Treaty settlements. The new framework will provide options that Māori groups could use to create a governance framework that meets their cultural, social and asset management needs. The framework will be available to both tribal and non-tribal or urban groups, although there will be some differences in the requirements according to the nature of the group. The Commission expects to publish the report in early 2006.

Human Rights in the Pacific

The Commission received a reference from the Minister to explore the interface between custom and human rights in the Pacific, including New Zealand. The project responds to various calls for an in-depth study to enhance understanding of the interaction between traditional and/or cultural practices and human rights, and how the two can inform each other. An understanding of how

custom and human rights relate to Māori and Pacific communities living in New Zealand requires a broader understanding of how these issues arise elsewhere in the Pacific, and how they are affected by national laws and international conventions. This will in turn inform New Zealand's role in this area within the Pacific region.

The Commission is mindful of the activities and initiatives being undertaken by other organisations – at the non-governmental, governmental and intergovernmental levels. In this context, the Commission aims to contribute its legal expertise by articulating some of the issues arising from the interaction between custom and human rights, and exploring ways in which the two can work together. Ultimately, the Commission aims to make a New Zealand contribution to a regional understanding of human rights grounded in Pacific values. The Commission intends to publish a study paper in May 2006.

CORPORATE SERVICES

Finance

The operating result for the year is a deficit of \$465,240. This deficit was funded from the general funds.

The revenue for the year was \$77,501 more than the budget and the expenditure was \$416,035 less than the budget resulting in a total favourable variance of \$493,536 for the year.

Main reasons for the under-expenditure are:

- part-time Commissioners did not work the hours budgeted for (one part-time Commissioner resigned on 30 April 2005);
- fewer publications were produced than budgeted for, resulting in reduced expenditure on publishing;
- reduced expenditure on consultants;
- no expenditure on the Māori Committee; and
- reduced expenditure on administration expenses.

The budgeted operating deficit for the next financial year, 2005/06, is \$527,559 (based on certain assumptions with regard to the timing of appointment of Commissioners, including the President). It is also planned to replace the four-year-old computer systems. The deficit will be funded from the general funds, which are expected to be substantially depleted by 30 June 2006.

Communication – new website

The Commission's web committee, consisting of staff and Commissioners, worked on building a new dynamic website to enhance communication with the public. The new website was launched on 10 August 2005. It has an improved search facility and provides more information on projects.

Library

The Commission has revised its library collection development policy. The purpose of the policy is to guide the library in meeting the information needs of the Commission. It sets out the subject priorities for the collection and gives

guidance to those involved in the selection, management and disposal of library materials. On the basis of this policy, the library committee undertook a review of the library collection in the 2004/05 financial year. This included reviewing all ongoing library subscriptions against the objectives of the policy. As a result of this review the library now has a better balance between electronic and hardcopy material; a better balance between the core collection and material purchased for projects; and has better guidance for the selection of library material in the future.

Commissioners

The President, Justice Robertson, resigned on 10 June 2005 following his appointment to the Court of Appeal. Dr Warren Young is the Acting President until a new President is appointed, which is expected after the 2005 general election.

Richard Clarke QC resigned on 30 April 2005. He was a part-time Commissioner.

Helen Aikman QC was appointed a Commissioner for a term of three years effective from 7 June 2005.

Senior Consultants

Helen Aikman QC who was working as a part-time Senior Consultant for the Commission, was appointed a Commissioner from 7 June 2005.

Neville Trendle, who was working as a part-time Senior Consultant for the Commission, left on 23 June 2005 at the end of his contract.

Staff

During the year the following staff members left the Commission:

- Anne Broughton
- Helen Colebrook
- Claire Phillips
- Victoria Stace

During the year the following staff members joined the Commission:

- Natalie Baird
- Claire Browning
- Emma Jeffs (on secondment)
- Eru Lyndon
- Bruce Williams

Financial statements
for the year ended
30 June 2005

STATEMENT OF RESPONSIBILITY

THE COMMISSION accepts responsibility for the preparation of the financial statements and the judgments 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 and non-financial reporting.

In the opinion of the Commission the annual financial statements for the year ended 30 June 2005 fairly reflect the financial position and operations of the Law Commission.

Warren Young
Acting President

Bala Benjamin
Executive Manager

3 October 2005

3 October 2005

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2005

Reporting entity

The Law Commission is a Crown entity established by the Law Commission Act 1985.

The financial statements have been prepared in accordance with the Law Commission Act 1985 and the Public Finance Act 1989.

Measurement base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of library collections, furniture and fittings, and office equipment.

Accounting policies

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

1 Budget figures

The budget figures are those approved by the Commission at the beginning of the financial year.

The budgets have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Commission for the preparation of the financial statements.

2 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. Such revenue is recognised when earned and is reported in the financial period to which it relates.

3 Goods and Services Tax (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables, which are stated with GST included.

4 Taxation

The Law Commission is a public authority in terms of the Income Tax Act 1994 and consequently is exempt from income tax.

5 Fixed assets

All fixed assets are initially recorded at cost. Library collections, furniture and fittings and office equipment are stated at fair value. Fair value is determined

using market-based evidence. Library collections, furniture and fittings and office equipment are valued every four years. Additions between revaluations are recorded at cost.

Library collections were revalued as at 30 June 2004 by independent valuer Steph Lambert of Lambert's Library Services. Furniture and fittings and office equipment were revalued as at 30 June 2004 to fair value by independent valuer, Rolle Limited.

Changes in revaluation are charged to the asset revaluation reserve account. When this results in a debit balance in the revaluation reserve account, the balance is expensed in the Statement of Financial Performance.

6 *Depreciation*

Depreciation is provided on a straight-line basis on all fixed assets at a rate that will write off the cost (or valuation) of the assets over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

| | Estimated useful life (years) | Rate of depreciation (%) |
|------------------------------|----------------------------------|-----------------------------|
| Computer equipment | 3 | 33.3 |
| Furniture and fittings | 5 | 20 |
| Office equipment | 3 | 33.3 |
| Photocopiers – finance lease | 4 | 25 |
| Computer software | 3 | 33.3 |
| Library collections | 4 | 25 |

7 *Investments*

Investments are stated at the lower of cost and net realisable value.

8 *Leases*

FINANCE LEASES

Leases which effectively transfer to the Commission substantially all the risks and benefits incident to ownership of the leased items 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 the Commission is expected to benefit from their use.

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 systematic basis over the period of the lease.

9 *Statement of cash flows*

Cash means cash balances on hand, cash held in bank accounts, demand deposits and other highly liquid investments, in which the Commission invests as part of its day-to-day cash management.

Operating activities include all activities other than investing and financing activities. The cash inflows include receipts from the sale of goods and services and other sources of revenue that support the Law Commission's operating activities. Cash outflows include payments made to employees, suppliers and for taxes.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity of the Commission.

10 *Cost of service statements*

The cost of service statements report the net cost of outputs of the Law Commission.

11 *Cost allocation policy*

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.

12 *Criteria for direct and indirect costs*

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

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

13 *Cost drivers for allocation of indirect costs*

The cost of goods and services not directly charged to projects is allocated as overheads using the direct labour hours recorded against projects.

14 *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.

15 *Accounts receivable*

Accounts receivable are stated at their estimated realisable value after providing for doubtful and uncollectable debts.

16 *Employee entitlements*

Provision is made in respect of the Commission's liability for annual leave. It is calculated on an actual entitlement basis at current rates of pay and is expected to be settled within 12 months of reporting date.

17 *Change in accounting policies*

There have been no changes in accounting policies since the date of the last audited financial statements. All policies have been applied on a basis consistent with the previous year's.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2005

| | Note | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|--|------|------------------------|------------------------|------------------------|
| OPERATING REVENUE | | | | |
| Government grant | 9 | 2,975,111 | 2,975,111 | 2,975,111 |
| Interest | | 88,333 | 86,977 | 25,000 |
| Sale of publications | | 19,430 | 21,843 | 15,000 |
| Recovery from the Commission of Inquiry for services provided by Justice Robertson | | 22,475 | 22,675 | 25,000 |
| Recovery from the Ministry of Justice for services provided by Dr W Young | | 12,263 | 0 | 0 |
| Sundry income | | 0 | 209 | 0 |
| Total operating revenue | | 3,117,612 | 3,106,815 | 3,040,111 |
| OPERATING EXPENDITURE | | | | |
| Personnel costs | | 2,535,676 | 2,034,865 | 2,731,225 |
| Project costs | | 175,110 | 368,455 | 356,195 |
| Library costs | | 76,438 | 54,013 | 57,300 |
| Administration costs | 1 | 592,476 | 619,347 | 641,913 |
| Deficit on sale of fixed assets | | 225 | 0 | 0 |
| Depreciation | 2 | 202,927 | 300,849 | 212,254 |
| Total operating expenditure | | 3,582,852 | 3,377,529 | 3,998,887 |
| Net surplus (deficit) for the period | | (465,240) | (270,714) | (958,776) |

The accompanying accounting policies and notes form part of these financial statements.

STATEMENT OF MOVEMENTS IN EQUITY FOR THE
YEAR ENDED 30 JUNE 2005

| | Note | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|--|------|------------------------|------------------------|------------------------|
| Equity as at 1 July 2004 | | 1,609,171 | 1,634,870 | 1,572,562 |
| Surplus and revaluations | | | | |
| Net surplus (deficit) for the year | | (465,240) | (270,714) | (958,776) |
| Increase (decrease) in revaluation reserves | 12 | 0 | 245,015 | 0 |
| Total recognised revenues and expenses for the period | | (465,240) | (25,699) | (958,776) |
| Equity as at 30 June 2005 | | 1,143,931 | 1,609,171 | 613,786 |

The accompanying accounting policies and notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT
30 JUNE 2005

| | Note | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|--|------|------------------------|------------------------------------|------------------------|
| PUBLIC EQUITY | | | | |
| General funds | | 740,197 | 1,205,437 | 303,757 |
| Asset revaluation reserves | 12 | 403,734 | 403,734 | 310,029 |
| Total public equity | | <u>1,143,931</u> | <u>1,609,171</u> | <u>613,786</u> |
| Represented by: | | | | |
| ASSETS | | | | |
| CURRENT ASSETS | | | | |
| Cash and bank | | 9,965 | 12,472 | 320 |
| Call deposit at Bank of New Zealand | | 157,173 | 76,122 | 90,000 |
| Short-term investments at Bank of New Zealand | | 600,000 | 1,100,000 | 200,000 |
| Receivables and prepayments | 3 | 28,695 | 41,220 | 21,000 |
| Total current assets | | <u>795,833</u> | <u>1,229,814</u> | <u>311,320</u> |
| NON-CURRENT ASSETS | | | | |
| Fixed assets | 4 | 539,602 | 611,023 | 477,466 |
| Capital work in progress | 5 | 52,345 | 0 | 0 |
| Total non-current assets | | <u>591,947</u> | <u>611,023</u> | <u>477,466</u> |
| Total assets | | <u>1,387,780</u> | <u>1,840,837</u> | <u>788,786</u> |
| LIABILITIES | | | | |
| CURRENT LIABILITIES | | | | |
| Payables and accruals | 6 | 213,469 | 200,972 | 175,000 |
| Finance leases | 13 | 11,640 | 11,618 | 0 |
| Total current liabilities | | <u>225,109</u> | <u>212,590</u> | <u>175,000</u> |
| NON-CURRENT LIABILITIES | | | | |
| Finance leases | 13 | 18,740 | 19,076 | 0 |
| Total non-current liabilities | | <u>18,740</u> | <u>19,076</u> | <u>0</u> |
| Total liabilities | | <u>243,849</u> | <u>231,666</u> | <u>175,000</u> |
| NET ASSETS | | <u>1,143,931</u> | <u>1,609,171</u> | <u>613,786</u> |
| | | | | |
| Warren Young Acting President | | | Bala Benjamin Executive Manager | |

The accompanying accounting policies and notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED
30 JUNE 2005

| | Note | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|--|------|------------------------|------------------------|------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Cash was provided from: | | | | |
| Government grant | | 2,975,111 | 2,975,111 | 2,975,111 |
| Interest received | | 92,731 | 85,623 | 29,000 |
| Customers | | 19,885 | 20,701 | 15,000 |
| The Commission of Inquiry for services provided by Justice Robertson | | 27,734 | 17,416 | 25,000 |
| Ministry of Justice for services provided by Dr W Young | | 4,906 | 0 | 0 |
| Sundry income | | 0 | 461 | 0 |
| | | <u>3,120,367</u> | <u>3,099,312</u> | <u>3,044,111</u> |
| Cash was applied to: | | | | |
| Payments to employees | | (2,445,611) | (2,041,901) | (2,688,784) |
| Payments to suppliers | | (912,979) | (1,094,023) | (1,147,848) |
| Net Goods and Services Tax | | (3,336) | 4,144 | 0 |
| | | <u>(3,361,926)</u> | <u>(3,131,780)</u> | <u>(3,836,632)</u> |
| Net cash inflow (outflow) from operating activities | 11 | <u>(241,559)</u> | <u>(32,468)</u> | <u>(792,521)</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Cash was provided from: | | | | |
| Sale of fixed assets | | 142 | 0 | 0 |
| | | <u>142</u> | <u>0</u> | <u>0</u> |
| Cash was applied to: | | | | |
| Purchase of fixed assets including work in progress | | (168,726) | (167,590) | (208,420) |
| | | <u>(168,726)</u> | <u>(167,590)</u> | <u>(208,420)</u> |
| Net cash inflow (outflow) from investing activities | | <u>(168,584)</u> | <u>(167,590)</u> | <u>(208,420)</u> |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Cash was applied to: | | | | |
| Payment of finance leases | 13 | (11,313) | (10,323) | 0 |
| | | <u>(11,313)</u> | <u>(10,323)</u> | <u>0</u> |

| | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|---|------------------------|------------------------|------------------------|
| Net cash inflow (outflow) from financing activities | (11,313) | (10,323) | 0 |
| NET INCREASE (DECREASE) IN CASH HELD | (421,456) | (210,381) | (1,000,941) |
| Plus opening cash balance: | | | |
| Bank of New Zealand current account | 12,472 | 13,975 | 1,261 |
| Bank of New Zealand call deposit account | 76,122 | 135,000 | 90,000 |
| Bank of New Zealand short-term deposits | 1,100,000 | 1,250,000 | 1,200,000 |
| | <u>1,188,594</u> | <u>1,398,975</u> | <u>1,291,261</u> |
| CLOSING CASH BALANCE | 767,138 | 1,188,594 | 290,320 |
| Made up of: | | | |
| Bank of New Zealand current account | 9,965 | 12,472 | 320 |
| Bank of New Zealand call deposit account | 157,173 | 76,122 | 90,000 |
| Bank of New Zealand short-term deposits | 600,000 | 1,100,000 | 200,000 |
| | <u>767,138</u> | <u>1,188,594</u> | <u>290,320</u> |

The accompanying accounting policies and notes form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2005

1 Administration costs include

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|--|----------------------|----------------------|
| Fees paid to Auditors: | | |
| – External audit | 13,761 | 11,153 |
| Finance charges on finance leases | 2,893 | 2,612 |
| Rent and rates on office accommodation | 412,040 | 418,909 |

2 Depreciation on:

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|-------------------------|----------------------|----------------------|
| Computer equipment | 6,090 | 58,217 |
| Furniture and fittings | 31,841 | 34,533 |
| Office equipment | 6,825 | 16,022 |
| Leased office equipment | 15,491 | 11,618 |
| Computer software | 21,220 | 28,321 |
| Library collections | 121,460 | 152,138 |
| Total | 202,927 | 300,849 |

3 Receivables and prepayments

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|------------------------------------|----------------------|----------------------|
| Sundry debtors | 935 | 5,206 |
| GST receivable | 14,496 | 11,160 |
| Trade debtors | 8,141 | 6,903 |
| Less: Provision for doubtful debts | (222) | (222) |
| Prepayments | 5,345 | 18,173 |
| Total | 28,695 | 41,220 |

4 Fixed assets

| | Cost (\$) | Valuation (\$) | Accumulated depreciation (\$) | Net book value 30 June 2005 (\$) | Net book value 30 June 2004 (\$) |
|------------------------------|----------------|-------------------|-------------------------------------|--|--|
| Computer equipment | 215,181 | 0 | 210,767 | 4,414 | 7,049 |
| Furniture and fittings | 1,499 | 157,246 | 31,749 | 126,996 | 157,705 |
| Office equipment | 3,290 | 17,205 | 6,825 | 13,670 | 17,205 |
| Office equipment – leased | 46,560 | 0 | 19,407 | 27,153 | 27,153 |
| Computer software | 374,393 | 0 | 371,406 | 2,987 | 22,242 |
| Library collections | 106,173 | 379,669 | 121,460 | 364,382 | 379,669 |
| Total | 747,096 | 554,120 | 761,614 | 539,602 | 611,023 |

5 Capital work in progress

Costs incurred on the new website \$52,345 (30 June 2004, \$ Nil).

6 Payables and accruals

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|---------------------------------|----------------------|----------------------|
| Suppliers of goods and services | 104,356 | 98,673 |
| Employee entitlements | 75,915 | 66,877 |
| Accrued expenses | 25,075 | 26,921 |
| Other creditors | 8,123 | 8,501 |
| Total | 213,469 | 200,972 |

7 Commitments

Capital expenditure commitments

There were no commitments for capital expenditure at balance date (30 June 2004, \$ Nil).

Lease commitments

Commitments for non-cancellable leases on rental office accommodation (until 30 June 2007):

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|-------------------|----------------------|----------------------|
| Less than 1 year | 379,023 | 375,812 |
| Between 1–2 years | 379,023 | 375,812 |
| Between 2–5 years | 0 | 375,812 |

Other commitments

Contract for the supply of library information:

| | 30 June 2005 (\$) | 30 June 2004 (\$) |
|-------------------|----------------------|----------------------|
| Less than 1 year | 55,115 | 0 |
| Between 1–2 years | 56,768 | 0 |
| Between 2–5 years | 38,602 | 0 |

8 Contingent liabilities and assets

There were no contingent liabilities or assets as at balance date (30 June 2004, \$ Nil).

9 Related party information

The Law Commission is a Crown entity. The Commission received from the Ministry of Justice \$2,975,111 as grant for the financial year (year ended 30 June 2004, \$2,975,111) and a further \$12,263 for services provided by Dr Warren Young (year ended 30 June 2004, \$ Nil).

10 Financial instruments

Fair value

The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit risk

Credit risk is the risk that an outside party will not be able to meet its obligations to the Commission.

Financial Assets that potentially subject the Commission to a concentration of credit risk consist principally of cash, short-term deposits and receivables.

The cash and short-term deposits are placed with the Bank of New Zealand, a bank with a high credit rating.

The concentration of credit risk with respect to receivables is limited by its small value and the relatively large number of customers.

Interest rate and currency risks

The Commission does not have exposure to interest rate or currency risks.

There is a letter of credit for \$60,000 in favour of Datacom Employer Services for the purpose of guaranteeing funds to direct credit staff salaries fortnightly (30 June 2004, \$60,000).

11 Reconciliation of net deficit to net cash outflow from operating activities

| | 2005 Actual (\$) | 2004 Actual (\$) | 2005 Budget (\$) |
|--|------------------------|------------------------|------------------------|
| Net deficit from operations | (465,240) | (270,714) | (958,775) |
| Add (less) non cash items: | | | |
| Depreciation | 202,927 | 300,849 | 212,254 |
| Finance lease cancelled | (4,493) | 0 | 0 |
| Add (less) movements in working capital items: | | | |
| (Increase) decrease in receivables and prepayments | 12,525 | (8,193) | 4,000 |
| (Decrease) increase in payables and accruals | 12,497 | (54,410) | (50,000) |
| Add (less) deficit on fixed assets sales shown under investing activities | 225 | 0 | 0 |
| Net cash inflow (outflow) from operating activities | (241,559) | (32,468) | (792,521) |

12 Asset revaluation reserves

| | Balance as at 1 July 2004 (\$) | Movements during the year (\$) | Balance as at 30 June 2005 (\$) |
|------------------------|--------------------------------------|--------------------------------------|---------------------------------------|
| Furniture and fittings | 232,802 | 0 | 232,802 |
| Office equipment | 24,300 | 0 | 24,300 |
| Library collections | 146,632 | 0 | 146,632 |
| Total | 403,734 | 0 | 403,734 |

13 Finance leases

| | 2005 (\$) | 2004 (\$) |
|--|---------------|---------------|
| Balance payable as at 1 July 2004 | 30,694 | 9,949 |
| Less: Lease cancelled | (4,493) | 0 |
| Add: New lease agreement during the year | 15,492 | 31,068 |
| Less: Payments during the year | (11,313) | (10,323) |
| Balance as at 30 June 2005 | <u>30,380</u> | <u>30,694</u> |
| Made up of: | | |
| Current liabilities | <u>11,640</u> | <u>11,618</u> |
| Non-current liabilities: | | |
| 1–2 years | 11,640 | 10,014 |
| 2–5 years | 7,100 | 9,062 |
| Total | <u>18,740</u> | <u>19,076</u> |

14 Remuneration of the Chief Executive

In terms of the Law Commission Act 1985, the President of the Commission is the Chief Executive. The President from 1 July 2004 until 10 June 2005 was a High Court Judge and was paid by the Ministry of Justice. In accordance with the formula agreed with the Ministry of Justice, the Commission reimbursed \$152,371 on account of this. This amount did not represent the actual remuneration received by the Judge. In determining the amount reimbursed, consideration has been given to the fact that he sat in the Court of Appeal from time to time.

15 Remuneration of Commissioners

| | |
|-----------------------|--|
| Hon Justice Robertson | \$152,371 |
| Hon Justice Durie | \$230,805 |
| Dr Warren Young | \$249,278 |
| Frances Joychild | \$249,287 |
| Richard Clarke | \$36,255 |
| Dr Ngatata Love | \$10,000 |
| Helen Aikman | \$8,720 |
| Total | <u>\$936,716</u> (30 June 2004; \$609,913) |

Hon Justice Eddie Durie, a High Court Judge, was paid by the Ministry of Justice. An amount of \$230,805 was reimbursed on account of this. This amount did not represent the actual remuneration received by the Judge. In determining the amount reimbursed, consideration has been given to the fact that he carried out some court-related work during the year.

16 Remuneration paid to staff

| Remuneration range (\$) | Number of employees | |
|-----------------------------|---------------------|--------------|
| | 30 June 2005 | 30 June 2004 |
| Between 110,001 and 120,000 | 1 | 0 |
| Between 130,001 and 140,000 | 0 | 1 |
| Between 140,001 and 150,000 | 1 | 0 |

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

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 and 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.

In terms of the Law Commission Act 1985, in its work the Commission is required to take into account te ao Māori (the Māori dimension) and also to give consideration to the multicultural character of New Zealand society. As at the balance date, the Commission had two Commissioners and two staff members of Māori ethnicity.

The Commission has flexible employment arrangements (for example, to cater for those with childcare responsibilities) so as to ensure equal opportunities for men and women. At the balance date, 78 per cent of the employees were women.

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

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

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

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.

Statement of Service Performance for the year ended 30 June 2005

OUTPUT CLASS: POLICY ADVICE

Budgeted expenditure: \$3,998,887

Actual expenditure: \$3,582,852

QUALITY

All outputs and other work completed by the end of the year met the quality standards set out on page 32, to the extent applicable.

QUANTITY AND TIMELINESS

The work produced by the Commission is set out in the annual work programme submitted to the Minister Responsible for the Law Commission under section 7(1) of the Law Commission Act 1985. The work programme is subject to revision from time to time.

The tables below report the outputs produced during the financial year as compared with those established in the annual work programme agreed in the Memorandum of Understanding with the Minister Responsible for the Law Commission.

Public Law

| Output | Planned | Actual |
|---|---|---|
| Review of Access to Courts Records – report | Preliminary paper – January 2005 Report – July 2005 The delivery date was revised in November 2004 by agreement with the Minister | Delayed as resources were not available to work on this project during the first half of the year. A preliminary paper will not be issued but the Commission will consult on the draft proposals. A final report is expected in March/April 2006. |
| Human Rights in the Pacific – study paper | Study paper – April/May 2006 | Work in progress. A draft study paper is planned for December 2005 with final publication to be in April/May 2006. |

Common Law

| Output | Planned | Actual |
|------------------------------------|---|---|
| Entry, Search and Seizure – report | Report – December 2004 The delivery date was revised in November 2004 by agreement with the Minister | Delayed as the project team gave priority to completing the pre-trial criminal processes report. The report is expected in December 2005/January 2006. |

Criminal Law

| Output | Planned | Actual |
|---|---|--|
| Pre-Trial Criminal Processes – report | Preliminary paper – July 2004 Report – February 2005 | The preliminary paper NZLC PP55 <i>Reforming Criminal Pre-Trial Processes</i> was published in August 2004. The report <i>Criminal Pre-Trial Processes: Justice Through Efficiency</i> NZLC R89 was published in June 2005. |
| Criminal Defences – report | Report – September 2005 | Delayed as the project team gave priority to completing the pre-trial criminal processes report. The report is expected in May 2006. |
| Review of the Forfeiture and Seizure Provisions in the Customs and Excise Act 1996 – report | Preliminary paper – November 2004 Report – May 2005 The delivery date was revised in November 2004 by agreement with the Minister | Delayed as further consultation was required on the draft legislation accompanying the report. A preliminary paper will not be issued. The report is in its final stages and is expected to be published in October 2005. |

Criminal Law cont'd

| Output | Planned | Actual |
|---|-------------------------|---|
| Review of Infringement Offences – study paper | Study paper – June 2005 | This work is aligned with a major project in the Ministry of Justice. A draft report was given to the Ministry in July 2005. A Law Commission study paper will be published in August/September 2005. |

Commercial Law

| Output | Planned | Actual |
|--|---|---|
| Review of the Life Insurance Act 1908 – report | Report – November 2004 The delivery date was revised in November 2004 by agreement with the Minister | The report <i>Life Insurance</i> NZLC R87 was published in December 2004. |

Family Law

| Output | Planned | Actual |
|-------------------------------|------------------------|--|
| Status of Parenthood – report | Report – December 2004 | The report <i>New Issues in Legal Parenthood</i> NZLC R88 was published in April 2005. |

Te Ao Māori

| Output | Planned | Actual |
|-------------------------------|--------------------------|---|
| Māori Legal Entities – report | Study paper – March 2005 | The timing of the release of this publication has been altered to align with related work in Te Puni Kōkiri and the Office of Treaty Settlements. The publication will be a report (rather than a study paper) which is expected in early 2006. |

Advisory work

The Commission has entered into an agreement with the Legislation Advisory Committee to provide research assistance from 1 July 2005 for reviewing and making submission on Bills. In June 2005, three Bills were analysed and reported to the Legislation Advisory Committee on a trial basis.

The Commission also advised the Ministry of Justice on the Criminal Procedure Bill, the Evidence Bill, and the Criminal Proceeds and Instruments Bill.

Follow-up work

The Commission carried out follow-up work on the following Law Commission reports:

- *Intimate Covert Filming* – SP15;
- *Delivering Justice for All: A Vision for New Zealand Courts and Tribunals* – R85;
- *Criminal Procedure: Part One: Disclosure and Committal* – R14;
- *Evidence* – R55; and
- *Simplification of Criminal Procedure Legislation* – SP7.

Work in progress

As at the balance date, 30 June 2005, the following projects were in progress:

- Review of Access to Courts Records;
- Human Rights in the Pacific;
- Entry, Search and Seizure;
- Criminal Defences;
- Review of Part XIV of the Customs and Excise Act 1996;
- Review of Infringement Offences; and
- Māori Legal Entities.

COSTS

| Projects | 30 June 2005 Budget (\$) | 30 June 2005 Actual (\$) |
|---|-----------------------------|-----------------------------|
| Public Law | 525,983 | 398,631 |
| Common Law | 431,199 | 373,572 |
| Criminal Law | 1,123,920 | 1,026,917 |
| Commercial Law | 353,373 | 250,052 |
| Family Law | 782,960 | 779,466 |
| Te Ao Māori | 738,891 | 733,621 |
| Advisory work, submissions and follow-up work | 42,561 | 20,593 |
| Total | 3,998,887 | 3,582,852 |

PERFORMANCE STANDARDS

Background

Functions of the Commission

The Law Commission Act 1985 stipulates four key activities for the Law Commission. These are:

- to systematically review the law of New Zealand (section 5(1)(a));
- to recommend reform and development of the law of New Zealand (section 5(1)(b));
- to advise on the review of the law of New Zealand conducted by a department or other organisation or on resulting proposals (section 5(1)(c)); and
- to advise 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 (section 5(1)(d)).

Work programme

The Commission's yearly programme is made up of:

- references from the Minister responsible for the Law Commission in terms of section 7 of the Law Commission Act 1985;
- projects selected by the Commission on its own initiative (but in practice usually in consultation with the Minister responsible for the Law Commission (section 5 of the Law Commission Act 1985)); and
- projects selected at the request of other State agencies (section 5 of the Law Commission Act 1985).

Outputs

The Commission's key outputs usually appear in published form. There are four types of publications:

- *Preliminary Papers (PP)*: For each project the Commission often publishes a discussion paper on which interested parties are invited to make submissions.
- *Reports (R)*: Reports are produced after taking into account the submissions made by the interested parties. Reports will contain recommendations for changes to law or practice and/or new laws. In some cases they will include draft legislation. Reports are tabled in Parliament by the Minister Responsible for the Law Commission or the Portfolio Minister.
- *Miscellaneous Papers (MP)*: Miscellaneous papers contain the findings of the research done on specific subjects that are considered important.
- *Study Papers (SP)*: These are mainly advice given to government agencies on specific matters and studies on subjects of a general nature.

Standards

The performance of the Commission is measured against the following four standards: quality, quantity, timeliness and cost.

Quality

Quality is achieved by ensuring the following:

- *Purpose.* The purpose will be clearly identified and focused on remedying the mischief to which it is addressed.
- *Logic.* All argument will be logical and supported by facts, and explain any assumptions made.
- *Accurate research.* The paper will be supported by research that is thorough, accurate and takes account of all relevant material.
- *Practicality.* The paper will consider questions of practicality, especially issues of implementation, cost, technical feasibility, timing, and consistency with other Commission policies.
- *Consultation.* Advice and recommendations will be the result of appropriate consultation with interested parties, and all reasonable objections will be identified. All submissions will be carefully considered before the final report.
- *Peer review.* In many cases, selected external experts will review the papers.
- *Internal review.* Each publication will be subjected to rigorous and critical review by the Commission.
- *Presentation.* The paper will be written in as clear a manner as accepted legal phrasing allows.

Quantity

The outputs listed in the work programme will be achieved.

Timeliness

Timeliness will be achieved by meeting the reporting dates set in the work programme. However, unless the Commission is expressly called upon to meet a particular timeframe, reporting dates are arrived at for the internal purposes of the Commission in relation to such matters as workflow control. Predicted dates can, in practice, be exceeded for a number of reasons, which include such factors as setting aside a particular project to meet a more urgent subsequent deadline and unforeseeable developments in the topic under discussion.

Cost

Each project will be completed within the budgeted cost.



Audit New Zealand

AUDIT REPORT

TO THE READERS OF THE LAW COMMISSION'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

The Auditor-General is the auditor of the Law Commission. The Auditor-General has appointed me, Jo Smaill, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Law Commission, on his behalf, for the year ended 30 June 2005.

Unqualified opinion

In our opinion the financial statements of the Law Commission on pages 12 to 32:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Law Commission's financial position as at 30 June 2005;
 - the results of its operations and cash flows for the year ended on that date; and
 - its service performance achievements measured against the performance targets adopted for the year ended on that date.

The audit was completed on 3 October 2005, 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 Law 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 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.

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. 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 Law Commission;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

Responsibilities of the Members of the Law Commission and the Auditor

The Members of the Law Commission are responsible for preparing financial statements in accordance with generally accepted accounting practice in New Zealand. Those financial statements must fairly reflect the financial position of the Law Commission as at 30 June 2005. They must also fairly reflect the results of its operations and cash flows and service performance achievements for the year ended on that date. The Members of the Law Commission's responsibilities arise from the Public Finance Act 1989.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Public Finance Act 1989.

Independence

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

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



Jo Smaill
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Matters relating to the electronic presentation of the audited financial statements

This audit report relates to the financial statements of the Law Commission for the year ended 30 June 2005 included on the Law Commission's website. The Members of the Law 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 since they were initially presented on the website.

We have not been engaged to report on any other electronic versions of the Law Commission's financial statements, and accept no responsibility for any changes that may have occurred to electronic versions of the financial statements published on other websites and/or published by other electronic means.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. 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 related audit report dated 3 October 2005 to confirm the information included in the audited financial statements presented on this website.

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

APPENDIX A
Members and staff of the Law
Commission as at
30 June 2005

MEMBERS OF THE LAW COMMISSION

Dr Warren Young – Acting President
Helen Aikman QC
Hon Justice Eddie Durie
Frances Joychild
Dr Ngatata Love QSO JP

STAFF OF THE LAW COMMISSION

| | |
|---------------------------|-----------------------|
| Executive Manager | Bala Benjamin |
| Legal Research Manager | Margaret Thompson |
| Senior Legal Researchers | Natalie Baird |
| | Claire Browning |
| | Susan Hall |
| | Rachel Hayward |
| | Janet November |
| | Elizabeth Thomas |
| | Bruce Williams |
| | Joanna Hayward |
| Legal Researchers | Emma Jeffs (seconded) |
| | Eru Lyndon |
| | Alexander Schumacher |
| Principal Librarian | Pam McMillan |
| Librarian | Jacqueline Kitchen |
| Student Library Assistant | Rosalind Brown |
| Secretaries | Raewyn Champion |
| | Gloria Hakiwai |
| | Christine Kleingeld |

Receptionist/Assistant Publications Officer
Systems Administrator
Administration and Library Assistant
Finance and Administration Assistant

Colleen Gurney
Brenda Speak
Marilyn Cameron
Chris Waight

APPENDIX B
Law Commission publications
as at 30 June 2005

REPORT SERIES

| No. | Name | Released | Government response |
|----------|---|---------------|--|
| NZLC R1 | Imperial Legislation in Force in New Zealand | March 1987 | Largely implemented by the Imperial Laws Application Act 1988 and associated legislation. |
| NZLC R2 | Annual Report | 1987 | |
| NZLC R3 | 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 R4 | 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 R5 | Annual Report | 1988 | |
| NZLC R6 | Limitation Defences in Civil Proceedings | October 1988 | One recommendation enacted in section 91 of the Building Act 1991. |
| NZLC R7 | 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 R8 | A Personal Property Securities Act for New Zealand | April 1989 | Implemented by the Personal Property Securities Act 1999. |
| NZLC R9 | 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 R10 | Annual Report | 1989 | |

| No. | Name | Released | Government response |
|----------|---|----------------|--|
| NZLC R11 | 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 R12 | First Report on Emergencies: Use of the Armed Forces | February 1990 | Implemented in the Defence Act 1990. |
| NZLC R13 | Intellectual Property: The Context for Reform | March 1990 | For use as a resource. No law changes recommended. |
| NZLC R14 | Criminal Procedure: Part One: Disclosure and Committal | June 1990 | Amendments contained in the Criminal Procedure Bill (No. 2) currently before the Law and Order select committee. |
| NZLC R15 | Annual Report | 1990 | |
| NZLC R16 | Company Law Reform: Transition and Revision | September 1990 | A supplement to NZLC R9. |
| NZLC R17 | A New Interpretation Act: To Avoid “Prolixity and Tautology” | December 1990 | Recommendations form the basis of the Interpretation Act 1999. |
| NZLC R18 | Aspects of Damages: Employment Contracts and the Rule in <i>Addis v Gramophone Co</i> | March 1991 | Implemented almost in its entirety by the Employment Contracts Act 1991. |
| NZLC R19 | 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 R20 | Arbitration | October 1991 | Implemented by the Arbitration Act 1996. |
| NZLC R21 | Annual Report | 1991 | |
| NZLC R22 | Final Report on Emergencies | December 1991 | A supplement to NZLC R12. Materially influenced the Biosecurity Act 1993. |
| NZLC R23 | 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. |

| No. | Name | Released | Government response |
|----------|---|---------------|--|
| NZLC R24 | Annual Report | 1992 | |
| NZLC R25 | Contract Statutes Review | May 1993 | Many of the recommendations have been included in the Statutes Amendment Bill 2001. Proposals relating to the Sale of Goods Act 1908 are the responsibility of Ministry of Economic Development. Not currently a high ministerial priority. |
| NZLC R26 | Annual Report | 1993 | |
| NZLC R27 | The Format of Legislation | December 1993 | Adopted by Chief Parliamentary Counsel. |
| NZLC R28 | Aspects of Damages: The Award of Interest on Money Claims | May 1994 | Recommendations not implemented. The New Zealand Law Society and the Department of Justice did not support the proposals advanced by the Law Commission. There has been no further work to address their concerns, although the Government amended the statutory rate of interest for court orders, with effect from 1 August 2002. |
| NZLC R29 | A New Property Law Act | June 1994 | Progress has been made on updating the proposals and some consultation undertaken. This work is proposed for inclusion in the work programme for the 2005/06 financial year by the Ministry of Justice. |
| NZLC R30 | Community Safety: Mental Health and Criminal Justice Issues | August 1994 | Included in the Criminal Procedure (Mentally Impaired Persons) Act 2003 passed in October 2003. |
| NZLC R31 | Police Questioning | October 1994 | Report recommendations have been considered by Ministry of Justice officials. Not currently a high ministerial priority. |
| NZLC R32 | Annual Report | 1994 | |
| NZLC R33 | Annual Report | 1995 | |
| NZLC R34 | A New Zealand Guide to International Law and its Sources | May 1996 | For use as a resource – no law changes recommended. |
| NZLC R35 | 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 R36 | Annual Report | 1996 | |

| No. | Name | Released | Government response |
|----------|--|----------------|--|
| NZLC R37 | 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 of the Interpretation Act 1999. |
| NZLC R38 | Succession Law: Homicidal Heirs | July 1997 | The Minister has considered a briefing by officials on the report and the possibility of it forming a Member's Bill. Not currently a high ministerial priority. |
| NZLC R39 | Succession Law: A Succession (Adjustment) Act | August 1997 | Some issues addressed in the Property (Relationships) Amendment Act 2001. |
| NZLC R40 | 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 October 2003. |
| NZLC R41 | Succession Law: A Succession (Wills) Act | October 1997 | The Minister has considered a report from officials on the issues raised and has directed further work to proceed as other priorities allow. |
| NZLC R42 | Evidence Law: Witness Anonymity | October 1997 | Largely implemented by the Evidence (Witness Anonymity) Act 1997. |
| NZLC R43 | Annual Report | 1997 | |
| NZLC R44 | Habeas Corpus: Procedure | November 1997 | Implemented by Habeas Corpus Act 2001. |
| NZLC R45 | The Treaty Making Process Reform and the Role of Parliament | December 1997 | Partially implemented by changes to Standing Orders (SO 382–385). |
| NZLC R46 | Some Insurance Law Problems | May 1998 | The Minister has considered a report from officials on the issues raised and has directed further work to proceed as other priorities allow. The key recommendations are included in the later report <i>Life Insurance</i> (NZLC R87) and dealt with in the government response to that report. |
| NZLC R47 | Apportionment of Civil Liability | May 1998 | Ministry of Justice does not currently have the resource capacity available to assess this. |
| NZLC R48 | Annual Report | 1998 | |
| NZLC R49 | Compensating the Wrongly Convicted (1998) | September 1998 | Implemented by adoption of new Cabinet policy (prerogative). |

| No. | Name | Released | Government response |
|----------|---|----------------|--|
| NZLC R50 | 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 NZLC R58. |
| NZLC R51 | Dishonestly Procuring Valuable Benefits | December 1998 | Reflected in the Crimes Amendment Act 2003. |
| NZLC R52 | Cross Border Insolvency: Should New Zealand Adopt the UNCITRAL Model Law on Cross-Border Insolvency? | February 1999 | Legislation is likely to be introduced later in 2005. |
| NZLC R53 | Justice: The Experiences of Māori Women: Te Tikanga o te Ture: Te Mātauranga o ngā Wāhine Māori e pa ana ki tēnei | April 1999 | Resource only: no specific measures proposed. |
| NZLC R54 | Computer Misuse | May 1999 | Included in the Crimes Amendment Act 2003. |
| NZLC R55 | Evidence | August 1999 | The Evidence Bill has been introduced and referred to the Justice and Electoral select committee in May 2005. |
| NZLC R56 | Annual Report | September 1999 | |
| NZLC R57 | Retirement Villages | September 1999 | Reflected in the Retirement Villages Act 2003. |
| NZLC R58 | Electronic Commerce Part Two: A Basic Legal Framework | November 1999 | Reflected in the Electronic Transactions Act 2002. |
| NZLC R59 | Shared Ownership of Land | November 1999 | The Department of Building and Housing, together with the Ministry of Justice and Land Information New Zealand, are reviewing the Unit Titles Act 1972. The Law Commission's recommendations relating to unit title developments will be picked up in this work. Work is being progressed with the aim of obtaining Cabinet policy approvals by the end of July 2005, and engaging in further public consultation in October 2005. |

| No. | Name | Released | Government response |
|----------|---|----------------|--|
| NZLC R60 | Costs in Criminal Cases | May 2000 | Ministry of Justice officials will progress this work as other priorities allow. |
| NZLC R61 | Tidying the Limitation Act | July 2000 | The Minister has considered a report from officials on the issues raised. Further work will proceed as other priorities allow. |
| NZLC R62 | Coroners | August 2000 | Bill currently before the Justice and Electoral select committee. |
| NZLC R63 | Annual Report | 2000 | |
| NZLC R64 | Defaming Politicians: A Response to <i>Lange v Atkinson</i> | August 2000 | Officials briefed Ministers in late 2000 on this report. Not currently a high ministerial priority. |
| NZLC R65 | Adoption and Its Alternatives: A Different Approach and a New Framework | September 2000 | Policy proposals have been developed by the Ministry of Justice, but will not proceed this parliamentary term due to other higher priorities. |
| NZLC R66 | Criminal Prosecution | October 2000 | Some of the recommendations are contained in the Criminal Procedure Bill currently before the Law and Order select committee. |
| NZLC R67 | 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 R68 | Electronic Commerce Part Three: Remaining Issues | December 2000 | Many of the issues identified are being progressed through legislation. |
| NZLC R69 | Juries in Criminal Trials | February 2001 | Amendments contained in the Criminal Procedure Bill currently before the Justice and Electoral select committee. |
| NZLC R70 | Acquittal Following Perversion of the Course of Justice | March 2001 | Amendments contained in the Criminal Procedure Bill currently being considered by the Law and Order select committee. |
| NZLC R71 | Misuse of Enduring Powers of Attorney | April 2001 | Responsibility for development of policy and legislative proposals was transferred to the Minister for Senior Citizens (supported by the Office for Senior Citizens) in 2003. Policy proposals are being developed for consideration by Ministers later this year. |

| No. | Name | Released | Government response |
|----------|---|---------------|--|
| NZLC R72 | Subsidising Litigation | May 2001 | Cabinet has approved the implementation of a conditional fee regime. The provisions are included in the Lawyers and Conveyancers Bill, currently awaiting final parliamentary stages. |
| NZLC R73 | Some Criminal Defences with Particular Reference to Battered Defendants | May 2001 | Government has asked the Law Commission to consider the issues as part of a new reference on criminal defences. |
| NZLC R74 | Minority Buy-outs | August 2001 | Under consideration by the Ministry of Economic Development. In March 2002, Hon Paul Swain agreed to the terms of reference for a comprehensive review by the Ministry of Economic Development. Officials will progress this work as other priorities allow. |
| NZLC R75 | Annual report | 2001 | |
| NZLC R76 | Proof of Disputed Facts on Sentence | December 2001 | Incorporated in the Sentencing Act 2002. |
| NZLC R77 | The Future of the Joint Family Homes Act | January 2002 | The Government intends to undertake further work to assess the impact of the Property (Relationships) Act 1976 and to seek the views of experienced members of the legal profession on the practical implications of removing this option for protecting a home against creditors. It is hoped to advance this work later in 2005. |
| NZLC R78 | General Discovery | February 2002 | No Government action expected. Recommendations were made to the High Court Rules Committee. |
| NZLC R79 | Some Problems in the Law of Trusts | May 2002 | The Government agreed that it is timely to consider the issues and intends to undertake further work on the recommendations. The work will be advanced as other priorities allow. |
| NZLC R80 | Protections Some Disadvantaged People May Need | April 2002 | The response identified the need for further work before policy decisions are sought, including extensive consultation. Given its scope it is unlikely the project will be completed in the next year. |
| NZLC R81 | Annual Report | 2002 | |

| No. | Name | Released | Government response |
|----------|---|---------------|--|
| NZLC R82 | Dispute Resolution in the Family Court | April 2003 | A non-judge-led mediation pilot is running from March 2005 to March 2006. In addition, work is being undertaken on a proposed Family Courts Matters Bill to address a number of the Law Commission's recommendations. |
| NZLC R83 | Improving the Arbitration Act 1996 | February 2003 | The Government considers generally that further consideration of each recommendation is required, along with consultation and discussion with affected stakeholders. This is to ensure that the recommendations do provide an appropriate balance of competing interests and reflect wider government policy settings. This work will be undertaken as other ministerial priorities allow. |
| NZLC R84 | Annual Report | 2003 | |
| NZLC R85 | Delivering Justice for All: A Vision for New Zealand Courts and Tribunals | March 2004 | Work has begun on a number of projects arising from the Law Commission's recommendations. The work will be advanced as other priorities allow. |
| NZLC R86 | Annual Report | 2004 | |
| NZLC R87 | Life Insurance | December 2004 | The Government has initiated a review of financial products and providers, which will incorporate the recommendations made by the Law Commission. |
| NZLC R88 | New Issues in Legal Parenthood | April 2005 | Officials from the Ministry of Justice are preparing a government response to be tabled by 20 October 2005, or as soon as possible after the general election. |
| NZLC R89 | Criminal Pre-Trial Processes: Justice Through Efficiency | June 2005 | Awaiting Government response. |

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. |

| NO. | Name | Released | Outcome |
|-----------|---|----------------|---|
| 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 NZLC R9 and NZLC R16. |
| NZLC PP6 | Reform of Personal Property Security Law (report by Prof JH Farrar and MA O'Regan) | January 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 | Followed by report NZLC R25. |
| NZLC PP12 | The Prosecution of Offences | November 1990 | Followed by discussion paper NZLC PP28 and report NZLC R66. |
| 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. |

| NO. | Name | Released | Outcome |
|-----------|---|----------------|--|
| NZLC PP21 | Criminal Evidence: Police Questioning | September 1993 | Followed by report NZLC R31. |
| NZLC PP22 | Evidence Law: Documentary Evidence and Judicial Notice | 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. |
| 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. |

| NO. | Name | Released | Outcome |
|-----------|---|----------------|---|
| 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 NZLC R83. |
| NZLC PP47 | Family Court Dispute Resolution | January 2002 | Followed by report NZLC R82. |
| 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 PP50 | Entry, Search and Seizure | April 2002 | Final report expected in December 2005/January 2006. |
| NZLC PP51 | Striking the Balance: Your Opportunity to Have Your Say on the New Zealand Court System | May 2002 | Followed by options paper <i>Seeking Solutions</i> NZLC PP52 and report NZLC R85. |
| NZLC PP52 | Seeking Solutions: Options for Change to the New Zealand Court System | December 2002 | Followed by report NZLC R85. |
| NZLC PP53 | Life Insurance | December 2003 | Followed by report NZLC R87. |
| NZLC PP54 | New Issues in Legal Parenthood | March 2004 | Followed by report NZLC R88. |
| NZLC PP55 | Reforming Criminal Pre-Trial Processes | August 2004 | Followed by report NZLC R89. |

STUDY PAPER SERIES

| NO. | Name | Released | Outcome |
|-----------|---|---------------|---|
| NZLC SP1 | Women's Access to Legal Services | June 1999 | Many recommendations implemented by relevant government agencies. |
| NZLC SP2 | Priority Debts in the Distribution of Insolvent Estates: An Advisory Report to the Ministry of Commerce | October 1999 | Considered by the Ministry of Economic Development in the review of insolvency law. |
| NZLC SP3 | Protecting Construction Contractors | November 1999 | Adopted in the Construction Contracts Act 2002. |
| NZLC SP4 | Recognising Same-Sex Relationships | December 1999 | Submission to the Ministry of Justice – no further action required. |
| NZLC SP5 | International Trade Conventions | November 2000 | Resource only. |
| NZLC SP6 | To Bind Their Kings in Chains: An Advisory Report to the Ministry of Justice | December 2000 | Reflected in provisions of the Crown Organisations (Criminal Liability) Act 2002. |
| NZLC SP7 | Simplification of Criminal Procedure Legislation: An Advisory Report to the Ministry of Justice | January 2001 | Under consideration by the Ministry of Justice. |
| NZLC SP8 | Determining Representation Rights under Te Ture Whenua Maori Act 1993: An Advisory Report for Te Puni Kōkiri | March 2001 | Under consideration by the Government. |
| NZLC SP9 | Māori Custom and Values in New Zealand Law | March 2001 | Resource only. |
| NZLC SP10 | Mandatory Orders Against the Crown and Tidying Judicial Review | March 2001 | No action. |
| NZLC SP11 | Insolvency Law Reform: Promoting Trust and Confidence: An Advisory Report to the Ministry of Economic Development | May 2001 | Considered by the Ministry of Economic Development in the review of insolvency law. |
| NZLC SP12 | Electronic Technology and Police Investigations | February 2002 | Advice to the Ministry of Justice. |

| NO. | Name | Released | Outcome |
|--------------|--|----------------|--|
| NZLC SP13 | Treaty of Waitangi Claims: Addressing the Post-Settlement Phase: An Advisory Report for Te Puni Kōkiri, the Office of Treaty Settlements and the Chief Judge of the Maori Land Court | August 2002 | Advice to the Ministry for Maori Development. |
| NZLC SP14 | Liability for Loss Resulting from the Development, Supply or Use of Genetically Modified Organisms | August 2002 | Advice to the Minister. |
| NZLC SP15 | Intimate Covert Filming | June 2004 | Advice to the Minister. |

MISCELLANEOUS PAPER SERIES

| NO. | Name | Released | Outcome |
|--------------|---|------------------|---|
| NZLC MP1 | What Should Happen to your Property when You Die? | August 1996 | Preliminary to NZLC PP24 and NZLC R41. |
| NZLC MP2 | Succession Law: Wills Reforms | October 1996 | Preliminary to NZLC PP24 and NZLC R41. |
| NZLC MP3 | Information about Lawyers' Fees | October 1996 | Preliminary to NZLC SP1. |
| NZLC MP4 | Women's Access to Legal Information | March 1997 | Preliminary to NZLC SP1. |
| NZLC MP5 | The Law of Parliamentary Privilege | December 1996 | Resource only. |
| NZLC MP6 | The Taking into Account of Te Ao Māori in Relation to Reform of the Law of Succession | July 1996 | Resource only. |
| NZLC MP7 | Strategic Business Plan 1996/97 | December 1996 | Resource only. |
| NZLC MP8 | Women's Access to Civil Legal Aid | March 1997 | Preliminary to NZLC SP1. |
| NZLC MP9 | Women's Access to Legal Advice and Representation | April 1997 | Preliminary to NZLC SP1. |
| NZLC MP10 | Lawyers' Costs in Family Law Disputes | June 1997 | Preliminary to NZLC SP1. |

| NO. | Name | Released | Outcome |
|--------------|--|-------------------|------------------------------|
| NZLC MP11 | The Education and Training of Law Students and Lawyers | September 1997 | Preliminary to NZLC SP1. |
| NZLC MP12 | Costs in Criminal Cases | November 1997 | Followed by report NZLC R60. |
| NZLC MP13 | Evidence: Total Recall: The Reliability of Witness Testimony | August 1999 | Resource only. |

