

LEGAL COSTS COMMITTEE

ANNUAL REPORT

2024 - 2025

Statement of Compliance

For year ended 30 June 2025

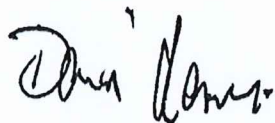
HON DR TONY BUTI BPE DipEd MIR LLB DPhil MLA

ATTORNEY GENERAL

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Legal Costs Committee of Western Australia for the financial year ended 30 June 2025.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.



D. Bayly SC
Legal Costs Committee Chair

6 August 2025

Overview

Executive summary

Performance highlights

- The Legal Costs Committee (the Committee) completed a review resulting in the publication of three non-contentious business Determinations within the timeframes required under statute.

Operational structure

The Committee is responsible under the Act for making determinations regarding the remuneration of legal practitioners in respect of the matters specified under Division 1 of Part 6 of the Act, as well as other legislation, in the following areas of legal practice:

- Non-contentious business carried out by legal practitioners;
- Supreme Court of Western Australia;
- District Court of Western Australia;
- Magistrates Court of Western Australia;
- Official Prosecutions (Accused's Costs);
- Public Notaries;
- Family Court of Western Australia; and
- State Administrative Tribunal.

Before the establishment of the Committee, costs and scales of fees, except for a scale for the Court of Petty Sessions in the period prior to the establishment of the Magistrates Court, and that for Public Notaries, were set by the Judges of the Courts, or by the Under Secretary for Law, as the case required.

Since the proclamation of the *Acts Amendment (Legal Practitioners, Costs and Taxation) Act 1987*, the scope of work undertaken by the Legal Costs Committee has changed in that by virtue of the *Magistrates Court Act 2004* and the *Magistrates Court (Civil Proceedings) Act 2004*, the Local Court and Court of Petty Sessions ceased to exist and were replaced by the Magistrates Court exercising both civil and criminal jurisdiction. In 2009 the Family Court of Western Australia and the State Administrative Tribunal were included as additional jurisdictions requiring determinations. In 2016, Magistrates exercising Family Law jurisdiction was recognised as necessitating a separate determination. In 2020 the continued promulgation of a separate determination for costs associated with appeals to the District Court was discontinued.

During the period 1 July 2024 to 30 June 2025, the Committee comprised:

Mr D Bayly SC, Barrister as Chair (from 15 July 2024);

Mr C McKie, Lawyer, as Deputy Chair and Acting Chair (from 1-14 July 2024);

Dr J Dudley, Governance Consultant (until 30 December 2024);

Ms A Morgan, FCPA (Certified Public Accountant);

Mr G Rickie, Retired State Public Servant;

Mrs C Meighan, Lawyer; and

Dr A Peachey, Lecturer (from 1 January 2025).

Enabling legislation

The Legal Costs Committee was first established following the proclamation of the *Acts Amendment (Legal Practitioners, Costs and Taxation) Act 1987* on 12 February 1988. Subsequently, the Legal Costs Committee's jurisdiction was reaffirmed by the *Legal Practice Act 2003* and more recently, by Division 5 of Part 3 of the *Legal Profession Uniform Law Application Act 2022 (Act)*.

Responsible minister

The Hon. Dr Tony Buti BPE DipEd MIR LLB DPhil MLA, Attorney General.

Organisational structure

Mission

The Committee reviews scales of legal costs and makes decisions (called Determinations) in areas of legal practice connected with:

- Family Court
- Supreme, District and Magistrates Courts
- Notaries Public
- Cases involving the application of the Official Prosecutions (Accused's Costs) Act
- Non-litigious commercial and probate work.

Scales of legal costs can be useful to members of the general public and may assist in the taxation of legal costs by taxing officers.

The Committee's establishment assists in maintaining regular reviews of the scale of legal costs, provides transparency in the manner in which the costs are fixed and ensures consistency in application of the principles used across all scales.

Organisational chart

Pursuant to section 86 and 89 of the *Legal Profession Uniform Law Application Act 2022*, during the period 1 July 2024 to 30 June 2025, the Legal Costs Committee comprised:

- Mr D Bayly SC, Barrister as Chair (from 15 July 2024);
- Mr C McKie, Lawyer, as Deputy Chair and Acting Chair (from 1-14 July 2024);
- Dr J Dudley, Governance Consultant (until 30 December 2024);
- Ms A Morgan, FCPA (Certified Public Accountant);
- Mr G Rickie, Retired State Public Servant;
- Mrs C Meighan, Lawyer; and
- Dr A Peachey, Lecturer (from 1 January 2025).

Members of the Committee

Mr David Bayly SC (Chair) – appointed 2024

Mr David Bayly SC is the Chair of the Legal Costs Committee having been appointed to that role in 2024.

Mr Bayly SC is a Barrister practicing in personal injury and insurance litigation for both insurers and injured plaintiffs. He was admitted to practice in 1994 and practiced as a solicitor principally in complicated personal injury claims. He had a special interest as a solicitor in representing Australians injured overseas and visitors injured in Australia.

Mr Bayly SC is a member of the Independent Bar. He joined Central Law Chambers in 2019.

Mr Bayly SC was appointed as Senior Counsel for the State of Western Australia in 2024.

Mr Craig McKie (Deputy Chair) – Appointed 2022

Craig McKie has been a member of the Legal Costs Committee since 2022. Craig was admitted to practice in 1985 and has practises in complicated succession planning, estate administration and contentious estates and trusts.

Craig is a sole practitioner with experience in commercial law, property law and commercial litigation and provides pro-bono legal services.

Craig McKie was appointed Acting Chair of the Legal Costs Committee on 1 June 2024.

Dr Janice Dudley (Member) - Appointed 2005

Prior to her retirement, Dr Janice Dudley was Associate Dean of Learning and Teaching in the School of Business and Governance at Murdoch University, teaching in Politics and International Studies and the Sir Walter Murdoch School of Public Policy and International Affairs. She co-ordinated Murdoch University's award-winning Public Policy Internship program, and also the Sir Walter Murdoch School Research Internship. She was also the inaugural Program Director of the Murdoch Horizons Year 12 Summer School. She was a community member of the former Legal Practitioner Complaints Committee from 1998 to 2005.

Dr Dudley retired from the Committee on 30 December 2024.

Mr Greg Rickie (Member) - Appointed 2022

Greg Rickie was appointed as a member in 2022. Greg holds a Diploma in Public Administration and a Graduate Certificate in Public Sector Management (Flinders University). Greg retired from the Department of Justice in 2015 where he obtained extensive experience in metropolitan and country courts. Greg managed the integration of the Indian Ocean Territories Courts into the Western Australian justice system. Greg was the Deputy Sheriff from 2001 to 2013 and acted as the Sheriff of Western Australia for 5 years within that period. Greg is the former Registrar/Executive Manager of the Prisoners Review Board from 2013 to 2015.

Mrs Annette Morgan (Member) - Appointed 2022

Annette is the accountant on the Committee. She holds a Bachelor of Commerce (Accounting and Taxation) and a Masters of Taxation from Curtin University WA. Annette is a registered Tax Agent with the Tax Practitioners Board and runs a Small to Medium Enterprise practice as well as being the Director of the Curtin Tax Clinic (a pro bono taxation clinic within Curtin University).

Annette is the Course Lead for Taxation and a taxation lecturer at Curtin University Law School. She also holds several preeminent professional qualifications and memberships directly linked to the tax profession, including the Chartered Tax Advisor designation with the Taxation Institute of Australia. Annette was awarded the 2021 Tax Advisor of the Year and is a Fellow of CPA Australia (FCPA). She is President of the Australasian Tax Teachers Association and sits of several taxation committees at a National and State level.

Mrs Carolyn Meighan (Member) - Appointed 2023

Carolyn has more than 20 years' experience as a commercial litigation solicitor in Perth. She has advised clients in relation to a broad range of legal matters, including property and strata titles, planning, employment, competition and consumer law, contracts, debt recovery and enforcement, statutory interpretation and construction and wills and estates. Carolyn has acted in proceedings before various Courts and Tribunals, including the Magistrates Court, the District Court, the Supreme Court, the Federal Court, the High Court, the State Administrative Tribunal and the Administrative Appeals Tribunal.

As part of this work Carolyn has represented clients in negotiations as to costs and the taxation of costs in these various jurisdictions. Carolyn has also regularly appeared as counsel in applications relating to costs orders. Carolyn has a particular interest in costs and costs assessments.

Dr Anne Peachey (Member) – Appointed 2025

Dr Peachey has been an academic and researcher at Murdoch University since 1997, specialising in teaching Accounting, Business Law, Business Governance, and Management. Her research focuses on governance, volunteering, homelessness, and corporate social responsibility. Anne collaborates with researchers from universities across Australia to advance knowledge in these fields. She holds a Bachelor of Commerce (Business Law) from Curtin University and a PhD from Murdoch University.

In addition to her academic work, Dr Peachey serves on the board of the Australian and New Zealand Third Sector Review (ANZTSR), a network of scholars and practitioners committed to fostering social change through research and collaboration in the not-for-profit sector.

Administered legislation

The Committee is an independent statutory authority established under the *Legal Profession Uniform Law Application Act 2022* responsible for the review of all legal costs scales in force. The Committee does not administer any legislation or subsidiary legislation. The Committee reviews scales of legal costs and makes decisions (called Determinations) as follows:

- *Legal Profession (Supreme and District Courts) (Contentious Business) Determination;*
- *Legal Profession (Supreme and District Courts) (Criminal) Determination;*
- *Legal Profession (Family Court of Western Australia) Determination;*
- *Legal Profession (Magistrates Court) (Civil) Determination;*
- *Legal Profession (Magistrates Court) (Criminal) Determination;*
- *Legal Profession (Magistrates Court) (Family Law) Determination;*
- *Legal Profession (Official Prosecutions) (Accused's Costs) Determination; and*
- *Legal Profession (State Administrative Tribunal) Determination;*
- *Legal Profession (Non-Contentious Business) Determination;*
- *Legal Profession (Non-contentious Probate Determination; and*
- *Legal Profession (Public Notaries) Determination.*

Other key legislation impacting on the agency's activities

In the performance of its functions, the Legal Costs Committee complies with the following relevant written laws:

- *Auditor General Act 2006.*
- *Disability Services Act 1993.*
- *Financial Management Act 2006.*
- *Freedom of Information Act 1992.*
- *Industrial Relations Act 1979.*
- *Legal Profession Uniform Law Application Act 2022.*
- *Public Interest Disclosure Act 2003.*
- *Public Sector Management Act 1994.*
- *Salaries and Allowances Act 1975.*
- *State Records Act 2000.*
- *Work Health and Safety Act 2020.*
- *Workers Compensation and Injury Management Act 1981.*

Performance management framework

Outcome-based management framework

Government Goal Outcomes based service delivery: greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

The following table illustrates the relationship between the agency's service and desired outcome, and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Results-Based Service Delivery: Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.	In accordance with section 137 of the <i>Legal Profession Uniform Law Application Act 2022</i> , to review each determination in force at least once in the period of two years in the following jurisdictions: Supreme and District Courts (Contentious Business) Supreme & District Courts (Criminal) Magistrates Court (Civil) Magistrates Court (Criminal) Magistrates Court (Family Law) Non-contentious Probate Non-Contentious Business Official Prosecutions (Accused's Costs) Public Notaries State Administrative Tribunal Family Court of Western Australia	1. Review of determinations

Changes to outcome-based management framework

The Committee's outcome-based management framework did not change in 2024-25.

Shared responsibilities with other agencies

The Committee did not share any responsibilities with other agencies 2024-25.

Agency Performance

Report on the operations

Actual results versus budget targets

In the 2024-25 year, three determinations were due for review, compared to the eight contentious business determinations in the previous financial year. This variation will occur every year because the Committee has for many years adopted the practice of reviewing all contentious determinations concurrently in one year, and all non-contentious determinations concurrently in the next year, so that the rates for similar types of work undertaken by legal practitioners remain comparable regardless of the court in which that work is undertaken.

Targets are those set in budget statements.

Until 16 March 2022, pursuant to section 40 *Financial Management Act* 2006 the accountable authority of an agency was required to prepare draft annual estimates of the financial operation of the agency for the next financial year unless otherwise directed in writing by the Treasurer. As of 16 March 2022, and pursuant to Treasurer's Instruction 953 Attachment 1 item (c), the Committee is exempt from preparing draft annual estimates.

Financial Targets

	2024-25 Target (\$)	2024-25 Actual (\$)	Variation ⁽¹⁾ (\$)
Total cost of services (expense limit) (details from Statement of comprehensive income)	184,563	252,583	(68,020) ^(a)
Net cost of services (details from Statement of comprehensive income)	184,563	252,583	(68,020)

(1) Further explanations are contained in the financial statements.

(a) The variation is mainly due to the Public Sector Commissioner's initiative to restore remuneration parity to 2016 rates for Government Boards and Committees implemented on 3 November 2023. This initiative significantly increased the remuneration rates of all members of the Committee.

Summary of key performance indicators

	2024-25 Target	2024-25 Actual	Variation	Result
<i>Outcome 1: Review of each determination in force at least once in the period of two years</i> Key effectiveness indicator(s): The proportion (%) of determinations that had come up for review after two years that were reviewed by the Committee.	100%	100%	0%	✓
<i>Service 1: Review of Determinations</i> Key efficiency indicator(s): Cost per Determination	\$83,000	\$84,194	\$1,194	×

(1) The following symbols indicate the outcome of the key performance indicators:

- ✓ Performance target achieved or exceeded
- × Performance target not achieved

Additional information is provided at the [Detailed information in support of key performance indicators](#).

The Committee again notes that the Effectiveness Indicator and the Efficiency Indicator, if taken in isolation in any given financial year, can give rise to a distorted assessment of the Committee's effectiveness and efficiency. The Committee suggests a period of at least three consecutive financial years, over which the relative indicator results are averaged, is likely to produce a more accurate assessment of those outcomes.

The Committee notes the considerable assistance given to it by the Registrars of the Supreme Court of Western Australia.

The Legal Costs Committee wishes to record its appreciation of the assistance provided during the year by Ms Zilke Wright, Mr Daniel Jones and Ms Phoebe Lomax of the Department of Justice. The Committee Secretary has been of great assistance with the administration of the Committee and publication of our notices, reports and determinations.

The Legal Costs Committee continues to rely very heavily on the willingness of its members to undertake the administrative and drafting functions which are an essential part of ensuring the Committee fulfils its statutory obligations.

Significant issues impacting the agency

Current and emerging issues and trends

The rapid pace of technological advancement has created opportunities for the Committee to deliver enhanced services including particularly with data collection to inform the Committee's annual review of relevant costs determinations as well as dissemination of information about the Committee's function and purpose.

Economic and social trends

There is an expectation in society that services delivered by the Committee will be enhanced to take advantage of technological advances.

Changes in written law

There were no changes in any written law that affected the Committee during the reporting period.

Likely developments and forecast results of the operations

The cost per determination is lower than the previous year due to a significant variation between the number of determinations undertaken in 2023-24 and 2024-25.

This variation will occur every year because the Committee has for many years adopted the practice of reviewing all contentious determinations concurrently in one year, and all non-contentious determinations concurrently in the next year, so that the rates for similar types of work undertaken by legal practitioners remain comparable regardless of the court in which that work is undertaken.

The increase to costs per determination can also be attributed to the Public Sector Commissioner's initiative to restore remuneration parity to 2016 rates for Government Boards and Committees implemented on 3 November 2023. This initiative increases the remuneration rates of all members of the Committee.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Legal Costs Committee

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Legal Costs Committee (Committee) which comprise:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Legal Costs Committee for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Committee for the financial statements

The Committee is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Committee.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Legal Costs Committee. The controls exercised by the Legal Costs Committee are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Legal Costs Committee are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

The Committee's responsibilities

The Committee is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Legal Costs Committee for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Legal Costs Committee for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Committee's performance and fairly represent indicated performance for the year ended 30 June 2025.

The Committee's responsibilities for the key performance indicators

The Committee is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Committee determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Committee is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5: Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Committee is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Legal Costs Committee for the year ended 30 June 2025 included in the annual report on the Committee's website. The Committee's management is responsible for the integrity of the Committee's website. This audit does not provide assurance on the integrity of the Committee's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 September 2025

LEGAL COSTS COMMITTEE

Financial Statements

For the year ended 30 June 2025

Legal Costs Committee

Primary financial statements

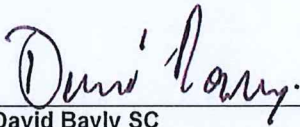
Disclosures and legal compliance

Certification of financial statements

For the financial year ended 30 June 2025

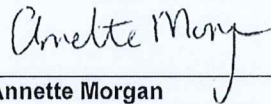
The accompanying financial statements of the Legal Costs Committee have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2025 and the financial position as at 30 June 2025.

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



David Bayly SC
Chair of the Legal Costs Committee

12 September 2025



Annette Morgan
Member of the Legal Costs Committee

12 September 2025



Rodolfo Montilva
Chief Finance Officer

12 September 2025



Legal Costs Committee

Primary financial statements

Financial statements

The Legal Costs Committee (the Committee) has pleasure in presenting its audited general purpose financial statements for the reporting period ended 30 June 2025 which provides users with the information about the Committee's stewardship of resources entrusted to it. The financial information is presented in the following structure:

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Legal Costs Committee

Primary financial statements

Statement of comprehensive income

For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
COST OF SERVICES			
Expenses			
Board member fees and entitlements	2.1	156,742	90,049
Secretarial and management support	3.1	77,973	74,495
Other expenses	2.2	17,868	20,019
Total cost of services		252,583	184,563
Net cost of services		252,583	184,563
Income from State Government			
Income received from other public sector entities	3.1	195,000	174,000
Resources received	3.1	77,973	74,495
Total income from State Government		272,973	248,495
Surplus for the period		20,390	63,932
Total comprehensive income for the period		20,390	63,932

The Statement of comprehensive income should be read in conjunction with the accompanying notes.



Legal Costs Committee

Primary financial statements

Statement of financial position

As at 30 June 2025

	Notes	2025 \$	2024 \$
Assets			
Current Assets			
Cash and cash equivalents	5.1	103,946	81,760
Receivables	4.1	330	677
Other current assets	4.2	-	1,449
Total Current Assets		104,276	83,886
Total Assets		104,276	83,886
Liabilities			
Total Liabilities		-	-
Net Assets		104,276	83,886
Equity			
Contributed equity		39,335	39,335
Accumulated surplus		64,941	44,551
Total Equity		104,276	83,886

The Statement of financial position should be read in conjunction with the accompanying notes.



Legal Costs Committee

Primary financial statements

Statement of changes in equity

For the year ended 30 June 2025

	Contributed equity \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2023	39,335	(19,381)	19,954
Surplus	-	63,932	63,932
Total comprehensive income for the period	-	63,932	63,932
Balance at 30 June 2024	39,335	44,551	83,886
Balance at 1 July 2024	39,335	44,551	83,886
Surplus	-	20,390	20,390
Total comprehensive income for the period	-	20,390	20,390
Balance at 30 June 2025	39,335	64,941	104,276

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Legal Costs Committee

Primary financial statements

Statement of cash flows

For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flows from the State Government			
Funds from other public sector entities		195,000	174,000
Net cash provided by the State Government		195,000	174,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Payments to members		(156,742)	(90,049)
Payments to suppliers (incl. GST)		(16,419)	((24,421)
GST payments on purchases		(1,642)	(2,442)
Receipts			
GST receipts from taxation authority		1,989	1,770
Net cash provided by operating activities		22,186	58,858
Net increase in cash and cash equivalents		22,186	58,858
Cash and cash equivalents at the beginning of the period		81,760	22,902
Cash and cash equivalents at the end of the period	5.1	103,946	81,760

The Statement of cash flows should be read in conjunction with the accompanying notes.

Legal Costs Committee

Notes to the financial statements

Notes to the financial statements

1. Basis of preparation

The Legal Costs Committee (the Committee) is an independent statutory authority established under the *Legal Profession Uniform Law Application Act 2022* from 1 July 2022. The Committee is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Members of the Committee on 12 September 2025.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions (TI). Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest dollar.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Committee as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1 (i) and have been credited directly to Contributed Equity.

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Legal Costs Committee

Notes to the financial statements

2. Use of our funding

Expenses Incurred in the delivery of services

This section provides additional information about how the Committee's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Committee in achieving its objectives and the relevant notes are:

	Notes
Board member fees and entitlements	2.1
Other expenditure	2.2

2.1 Board member fees and entitlements

	2025	2024
	\$	\$
Board member fees	140,576	81,125
Superannuation – defined contribution plans	16,166	8,924
Total employee benefits provided	156,742	90,049

Board Member Fees are in line with new remuneration rates determined by the Salaries and Allowances Tribunal (SAT) following a process undertaken by the Public Sector Commissioner to ensure parity to 2016 rates for the remuneration of boards and committees.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income and comprises employer contributions paid to the Government Employees Superannuation Board (GESB) schemes, or other superannuation funds.

2.2 Other expenditure

	2025	2024
	\$	\$
Other expenses		
Notice publication expenses	3,358	6,769
Audit fees	13,000	11,750
Other expenses	1,510	1,500
Total other expenditure	17,868	20,019

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Legal Costs Committee

Notes to the financial statements

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Committee obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Committee and the relevant notes are:

	Notes
Income from State Government	3.1

3.1 Income from State Government

	2025	2024
	\$	\$
Income received from other public sector entities during the period:		
- Grant from the Department of Justice	195,000	174,000
Total income from other public sector entities	195,000	174,000
Resources received from other public sector entities during the period:		
- Secretarial and management support from the Department of Justice	77,973	74,495
Total resources received	77,973	74,495
Total income from State Government	272,973	248,495

Income from other public sector entities is recognised as income when the Committee has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Committee receives the funds.

Resources received from other public sector entities is recognised as income equivalent to the fair value of the services received that can be reliably determined and which would have been purchased if not donated.

Legal Costs Committee

Notes to the financial statements

4. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Committee's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	4.1
Other assets	4.2

4.1 Receivables

	2025	2024
	\$	\$
Current		
GST receivable	330	677
Total receivables at end of the period	330	677

4.2 Other assets

	2025	2024
	\$	\$
Current		
Prepayments	-	1,449
Total other assets at end of period	-	1,449

Other assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Legal Costs Committee

Notes to the financial statements

5. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Committee.

	Notes
Cash and cash equivalents	5.1

5.1 Cash and cash equivalents

	2025	2024
	\$	\$
Cash and cash equivalents	103,946	81,760
Balance at end of period	103,946	81,760

For the purpose of the Statement of cash flows, cash and cash equivalent assets comprise cash on hand.

6. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Committee.

	Notes
Financial instruments	6.1
Contingent assets and liabilities	6.2

6.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2025	2024
	\$	\$
Financial assets		
Cash and cash equivalents	103,946	81,760
Total financial assets	103,946	81,760

There were no financial liabilities as at 30 June 2025 (2024: nil).

6.2 Contingent assets and liabilities

There were no contingent assets and contingent liabilities as at 30 June 2025 (2024: nil).

Legal Costs Committee

Notes to the financial statements

7. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	7.1
Key management personnel	7.2
Related party transactions	7.3
Related bodies	7.4
Affiliated bodies	7.5
Remuneration of auditors	7.6
Supplementary financial information	7.7

7.1 Events occurring after the end of the reporting period.

There were no events occurring after the end of the reporting period.

7.2 Key management personnel

The Committee has determined key management personnel to include cabinet ministers and members of the Committee. The Committee does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for members of the Committee for the reporting period are presented within the following bands:

Compensation band (\$)	2025	2024
0 – 10,000	-	1
10,001 – 20,000	2	5
20,001 – 30,000	4	-
30,001 – 40,000	-	-
40,001 – 50,000	1	-
	2025	2024
	\$	\$
Total compensation of board members	156,742	90,049

Total compensation includes the superannuation expense incurred by the Committee in respect of its members.

The increase in remuneration can be attributed to the Public Sector Commissioner's initiative to restore remuneration parity to 2016 rates for Government Boards and Committees implemented on 3rd November 2023.

Legal Costs Committee

Notes to the financial statements

7.3 Related party transactions

The Committee is a wholly-owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Committee include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all Committee members and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Committee, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

7.4 Related bodies

The Committee had no related bodies during the reporting period (2024: nil).

7.5 Affiliated bodies

The Committee had no affiliated bodies during the reporting period (2024: nil).

7.6 Remuneration of auditors

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

	2025	2024
	\$	\$
Auditing the accounts, financial statements, controls, and key performance indicators	13,000	11,750

7.7 Supplementary financial information

There were no losses of public moneys or other public property through theft or default during the financial year.

(a) Write-offs

There were no losses of public moneys or other public property through theft or default during the financial year (2024: nil).

(b) Losses through theft, defaults and other causes

There were no write-offs of public money or other public property during the financial year (2024: nil).

(c) Gift of public property

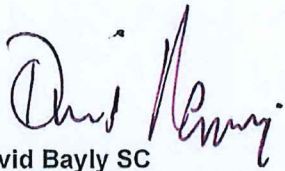
There were no gifts of public property during the financial year (2024: nil).

LEGAL COSTS COMMITTEE

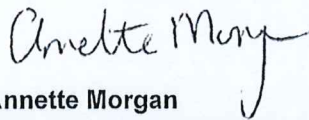
AUDITED KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2025

Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Legal Costs Committee's performance, and fairly represent the performance of the Legal Costs Committee for the financial year ended 30 June 2025.



David Bayly SC
Legal Costs Committee Chair
12 September 2025



Annette Morgan
Member of the Legal Costs Committee
12 September 2025



LEGAL COSTS COMMITTEE
KEY PERFORMANCE INDICATORS
2024 - 2025

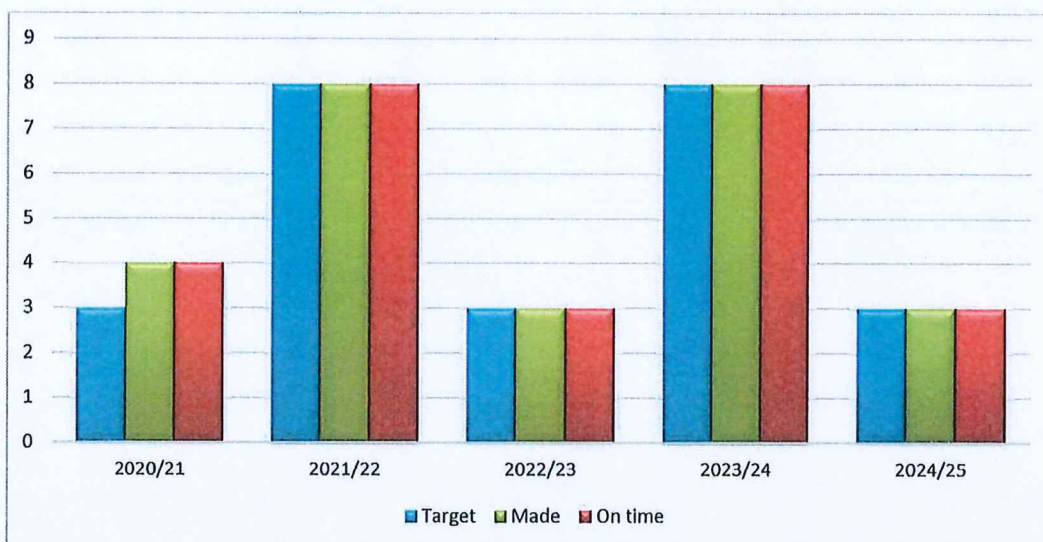
Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the agency's service and desired outcome, and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
<p>Results-Based Service Delivery:</p> <p>Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.</p>	<p>In accordance with section 137 of the <i>Legal Profession Uniform Law Application Act 2022</i>, to review each determination in force at least once in the period of two years in the following jurisdictions:</p> <ul style="list-style-type: none"> Supreme and District Courts (Contentious Business) Supreme & District Courts (Criminal) Magistrates Court (Civil) Magistrates Court (Criminal) Magistrates Court (Family Law) Non-Contentious Probate Non-Contentious Business Official Prosecutions (Accused's Costs) Public Notaries State Administrative Tribunal Family Court of Western Australia 	<p>1. Review of determinations</p>

KEY EFFECTIVENESS INDICATOR

The Key Effectiveness Indicator means the extent to which Legal Costs Committee determinations are completed in accordance with established deadlines.

Performance Measure: The number of Determinations made during the year and completed on time.



In the 2024/25 year, three determinations were due for review, compared to the eight contentious business determinations in the previous financial year. This variation will occur every year because the Committee has for many years adopted the practice of reviewing all contentious determinations concurrently in one year, and all non-contentious determinations concurrently in the next year, so that the rates for similar types of work undertaken by legal practitioners remain comparable regardless of the court in which that work is undertaken.

The Legal Costs Committee made and completed the following determinations during the financial year ended 30 June 2025:

- 1) *Legal Profession (Non-Contentious Business) Determination 2025;*
- 2) *Legal Profession (Non-contentious Probate) Determination 2025; and*
- 3) *Legal Profession (Public Notaries) Determination 2025.*

The Legal Costs Committee does not employ staff; the administrative function is undertaken as a service provided free of charge by staff from the Department of Justice. Hence, the Legal Costs Committee considers that the development of further effectiveness indicators would not be meaningful or relevant.

KEY EFFICIENCY INDICATOR

Key Efficiency Indicator measures cost per determination.

Cost per Determination

Year	Target		Actual		Variance to target	
	Cost	Number	Cost	Number	Cost	Number
2024/25	\$83,000	3	\$84,194	3	\$1,194	0
2023/24	\$29,750	8	\$23,070	8	\$6,680	0
2022/23	\$46,991	3	\$46,357	3	\$634	0
2021/22	\$17,694	8	\$17,580	8	\$114	0
2020/21	\$41,308	3	\$35,080	4	\$6,228	1

The cost per determination is calculated based on the total cost of services for the Legal Costs Committee in a given year, divided by the number of determinations completed in that year.

The cost per determination is lower in the previous financial year due to a significant variation between the number of determinations completed in 2023/24 and 2024/25.

This variation will occur every year because the Committee has for many years adopted the practice of reviewing all contentious determinations concurrently in one year, and all non-contentious determinations concurrently in the next year, so that the rates for similar types of work undertaken by legal practitioners remain comparable regardless of the court in which that work is undertaken.

Contributing to the increase in the cost per determination is the Public Sector Commissioner's initiative to restore remuneration parity to 2016 rates for Government Boards and Committees implemented on 3 November 2023. This initiative increased the remuneration rates of all members of the Committee.

Other statutory information

Ministerial directions

The Legal Costs Committee received no ministerial directives during the 2024-25 financial year.

Other financial disclosures

Pricing policies of services provided

The Committee does not charge for goods and services rendered on a full or partial cost recovery basis.

Capital works

The Committee does not undertake capital works projects.

Employment and industrial relations

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

Please see below for Board and Committee Remuneration.

Staff development

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

Workers compensation

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

Governance disclosures

The members of the Legal Costs Committee do not have any shares in the Committee held, as a nominee or beneficially by a member of the Committee or any shares in subsidiary bodies.

No insurance premium was paid to indemnify anyone classed as a 'director' as defined in Part 3 of the *Statutory Corporations (Liability of Directors) Act 1996* against a liability incurred under sections 13 or 14 of that Act.

Other legal requirements

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation. The Committee remains independent in the performance of its statutory functions under the *Legal Profession Uniform Law Application Act 2022*.

The Department of Justice 2024-25 Annual Report has further information on:

- Advertising and Allied Expenditure;
- Compliance with Public Sector Standards and Ethical Codes;
- Disability Access and Inclusion Plan;
- Financial Interests including Act of Grace Payments;
- Key Performance Indicators;
- Occupational Safety, Health and Injury Management;
- Other Financial Disclosures;
- Other Governance Disclosures;
- Policy Framework for Substantive Equality;
- Record Keeping Plan; and
- WA Multicultural Policy Framework.

Credit cards

No Purchasing Card has been issued to any members of the Committee.

Act of grace payments

No act of grace payments were made by the Committee during 2024-25.

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Legal Costs Committee did not incur expenditure in advertising, market research, polling, direct mail and media advertising.

Disability access and inclusion plan outcomes

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

Recordkeeping plans

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

Workforce inclusiveness requirements

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice and all applicable state and federal legislation.

The Committee has 50/50 gender representation. The Committee work to ensure meetings of the Committee are inclusive, considerate and equitable. The viewpoints of all members of the Committee are valued.

Unauthorised use of credit cards

Members of the Legal Costs Committee do not hold corporate credit cards.

Government policy requirements

Occupational safety, health and injury management

No injuries were reported and/or managed in 2024-25.

Board and Committee Remuneration

As defined in *Premier's Circular 2023/02: State Government Boards and Committees* and as the Attorney General from time to time, after consultation with the Public Sector Commissioner, determined, Legal Costs Committee members were remunerated in the 2024-25 financial year as follows:

Position title	Member name	Type of remuneration	Period of membership*	Term of appointment / tenure	Base salary (per annum)	Gross/actual remuneration for the financial year
Chair	David Bayly SC**	Annual	350 days	3 Years	\$37,353	\$35,916.35
Member	Craig McKie***	Annual	1 year	3 Years	\$20,544	\$21,190.50
Member	Carolyn Meighan	Annual	1 year	3 Years	\$20,544	\$20,544.00
Member	Greg Rickie	Annual	1 year	3 Years	\$20,544	\$20,544.00
Member	Annette Morgan	Annual	1 year	3 Years	\$20,544	\$20,544.00
Member	Anne Peachey****	Annual	6 months	3 Years	\$10,272	\$10,272.00
Member	Janice Dudley*****	Annual	183 days	6 months	\$10,272	\$10,272.00
Total					\$140,073.00	\$139,282.85

* Refers to membership during the reporting period not entire tenure.

** Appointment commenced 15 July 2024.

***Craig McKie is eligible for remuneration from 1 -14 July 2024 as Acting Chair.

**** Appointment commenced 1 January 2025.

***** Retired from the Committee at the expiration of the term on 31 December 2024.

WA Multicultural Policy Framework

The Legal Costs Committee is an independent statutory authority. The Department of Justice has a Memorandum of Agreement with the Committee to deliver corporate services including administrative support. The delivery of corporate services is in accordance with the approved policies and procedures of the Department of Justice.

Substantive equality

The Committee has 50/50 gender representation.

Contact information

Postal	Address	Electronic
GPO Box F317 PERTH WA 6841	Level 12, Golden Square 32 St Georges Terrace, PERTH WA 6000	Internet: https://www.wa.gov.au/organisation/legal-costs-committee Email: lcc@justice.wa.gov.au Telephone: 61 8 9425 2153