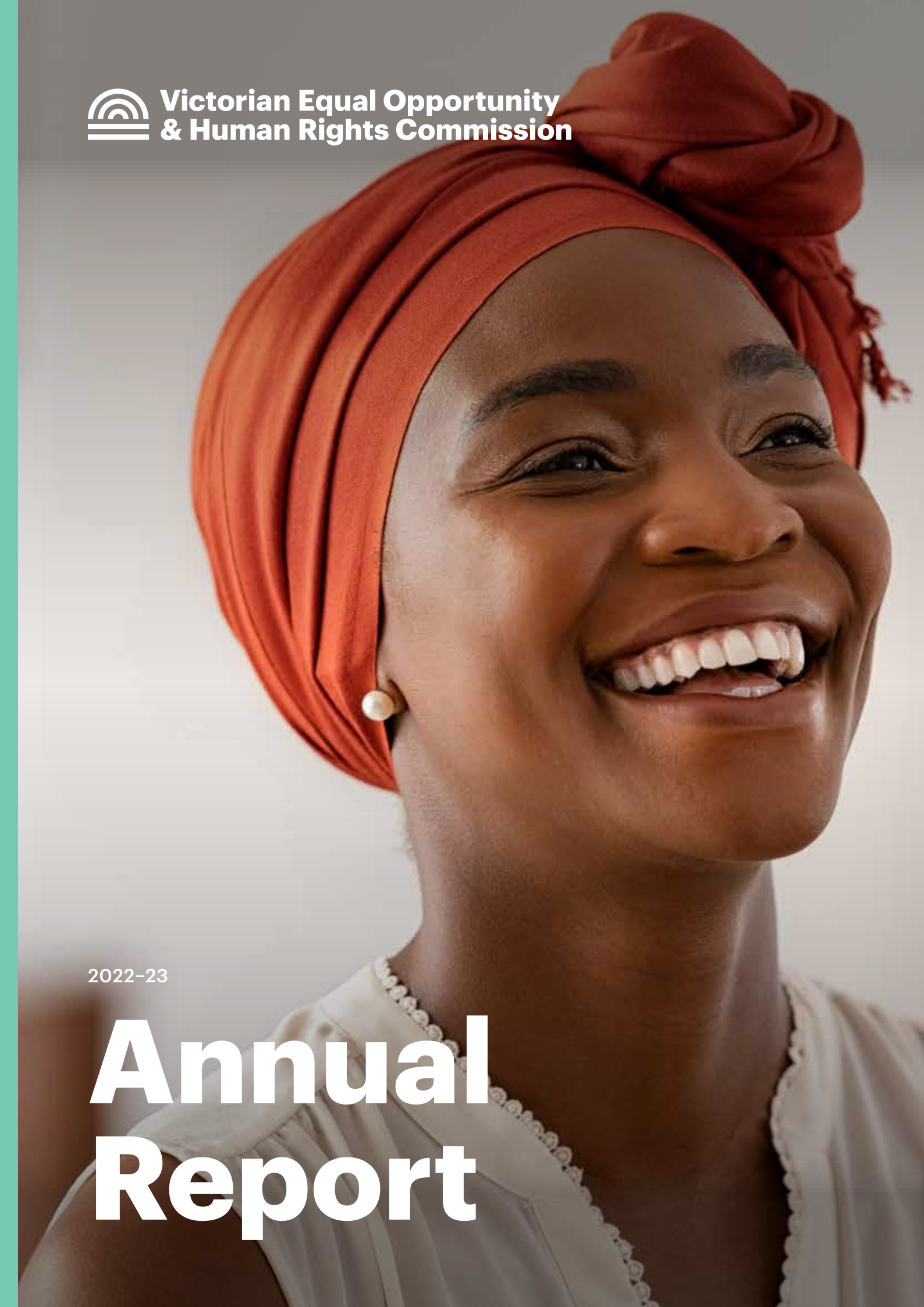




**Victorian Equal Opportunity
& Human Rights Commission**

2022-23

Annual Report



First Nations peoples should be aware that this report contains names of deceased persons.

Published by the Victorian Equal Opportunity and Human Rights Commission, Level 3, 204 Lygon Street, Carlton, Victoria 3053.
December 2023.

Contact us

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Fax 1300 891 858
NRS Voice Relay 1300 555 727 then quote 1300 292 153
Interpreters 1300 152 494
Email enquiries@veohrc.vic.gov.au
Web humanrights.vic.gov.au

The Victorian Equal Opportunity and Human Rights Commission acknowledge we work on the traditional lands of the Wurundjeri people of the Kulin Nation. We also work remotely and serve communities on the lands of other Traditional Custodians.

We pay our respects to their Elders past and present.

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Privacy

The Commission complies with Victorian privacy laws and the confidentiality provisions of the Equal Opportunity Act 2010 (Vic). Our privacy policy is available online at humanrights.vic.gov.au/aboutus/policies/privacy or by contacting us.

Disclaimer

This information is intended as a guide only. It is not a substitute for legal advice.

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December 2023



**Victorian Equal Opportunity
& Human Rights Commission**

2022-23

Annual Report

Responsible body's declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Victorian Equal Opportunity and Human Rights Commission's Annual Report for the year ending 30 June 2023.

Yours sincerely



Laurinda Gardner
Chair, Audit and Risk Management Committee
Victorian Equal Opportunity and Human Rights Commission

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Foreword

Warning to Aboriginal and Torres Strait Islander readers: this foreword includes the name of a deceased First Nations person. Her name is used with the permission of her family.

We take great pride and care in being entrusted to promote and protect human rights and equal opportunity in Victoria.

Our efforts of the past year to foster a fair, diverse and inclusive state have been focused on making human rights real for a wide range of individuals and organisations. We have focused on addressing the needs of marginalised groups who we know encounter discrimination.

We know the importance of working directly with community and other organisations across the state. These collaborations have allowed us to extend our reach and impact and ensure that our efforts represent and are aligned with Victorians' needs.

As part of this year's report, we have released our inaugural First Nations data report. The report contains de-identified data from our enquiries and complaints services about the types of discrimination First Nations people are experiencing and where its occurring. The data shows us that racism and disability are key issues for First Nations people. We're providing this data directly to First Nations organisations to support their advocacy and development of services.

Workplaces play an importance role in the lives of many Victorians. This year marked the third year of our independent review into workplace equality in Ambulance Victoria. We continue to act as an independent expert and provide guidance to support the organisation to implement the recommendations from the earlier phases of our review. During 2022–23, we also worked with VicSES and WorkSafe Victoria to strengthen workplace culture and prevent sexual harassment. We continue to develop resources and advocate for equal pay for small and medium businesses, as well as delivering our sexual harassment education programs – which reached over 1,700 participants across the Victorian Public Service (VPS) this year.

Our strategic priority focused on embedding a culture of human rights saw us reaching individuals from across the VPS via our Charter Education Program, with 848 participants and 16,503 online module completed. We also delivered two intensive versions of the program to Corrections Victoria staff, deepening their understanding of the Charter and championing human rights in corrections environments.

We participated in public events throughout the year to shape the public conversation about human rights, including attending Sydney WorldPride and hosting events for Human Rights Week, Victorian Law Week, the International Day of People with Disability and the International Day for the Elimination of Racial Discrimination.

We were very proud to launch our new *Guideline: Sex work – Your rights and responsibilities under the Equal Opportunity Act 2010* to provide sex workers with information about their rights, as well as practical advice for organisations to prevent discrimination. Developed in consultation with the community, the guideline is now being used to develop education programs.

In early 2023, the findings from the coronial inquest into the death in custody of Veronica Nelson were handed down. The coroner found Veronica's death was preventable and that there were many missed opportunities to intervene to prevent her passing. Our intervention and submissions assisted the coroner on matters involving the Charter. His recommendations included that the Commission review any improvements to programs, practices and facilities made in response to the full set of recommendations – and we are currently working on an implementation framework to guide this.

To reduce racism, we partnered with VicHealth and Victoria University to design a project to reduce the harm and impact of racism in Victorian schools. We're testing an anti-racism and mental wellbeing incursion program with young people through stories from people from different cultural and linguistic backgrounds. We continue to advise the state's Anti-Racism Taskforce, which is making progress on Victoria's Anti-Racism Strategy – to be released in mid-2024. Our racism information sessions and advocates course reached over 500 participants in multicultural and multifaith communities.

We continued our work to implement our functions under the *Change or Suppression (Conversion) Practices Prohibition Act 2021*, with a particular focus on support for survivors, education of faith leaders and awareness-raising throughout the community. Our harm-reduction approach to prevent practices from happening includes community and education engagement to raise awareness about unlawful practices, the harm caused and safe referral pathways.

Each year we support thousands of Victorians through our enquiries and complaints services – with over 8,000 individuals contacting us this year. Disability remains the most common issue in enquiries (1,982 enquiries) and complaints (1,059 complaints).

All this work requires a collective effort, and we take immense pride in the contributions of the Commission's diligent, skilled and committed team. Working in partnership with community and our stakeholders, our staff consistently deliver meaningful progress.

This year also saw some changes to the membership of the Commission's board. We said farewell to board member Matt Finnis and thanked him for the rigour, commitment and incisive analysis he brought to every board meeting since joining in March 2018. We also welcomed four new members – Dhanush Girish, Rabbi Gabi Kaltmann and Tass Mousaferiadis (from July 2023) and Sandie de Wolf AM (from September 2023). Together they bring to the Commission a breadth of professional experience will help guide our strategic direction.

The realisation of human rights is an ongoing and evolving endeavour. We remain committed to working together to ensure a fair, safe and inclusive community for all Victorians.



A handwritten signature in black ink, appearing to read 'Ro Allen'.

Ro Allen
Victorian Equal
Opportunity
and Human Rights
Commissioner



A handwritten signature in black ink, appearing to read 'Taryn Lee'.

Taryn Lee
Chairperson



A snapshot of our impact in 2022–23

Every Victorian should be able to live their life free from discrimination. It's our job to help Victorians understand their human rights and to support individuals who've experienced discrimination, sexual harassment, victimisation, vilification, and change or suppression practices.

We do this through a range of functions and services under Victoria's human rights laws.

We work to prevent discrimination through our education and engagement with communities, employers, government and the Victorian public.

When things go wrong or human rights are at risk, we support Victorians to exercise their rights by providing information services, helping to resolve discrimination complaints, and intervening in court cases.

We strive for systemic change by undertaking investigations and independent reviews and advocating for stronger protections and greater respect for human rights and equality.

In 2022–23 we:

Responded to 7,126 enquiries, raising 11,354 issues of discrimination, human rights, sexual harassment and vilification

Received complaints and reports from 1,240 people, raising 2,945 instances of:

discrimination

sexual harassment

victimisation

vilification

change or suppression (conversion) practices

Resolved

➔ **64%** of complaints through our complaints process

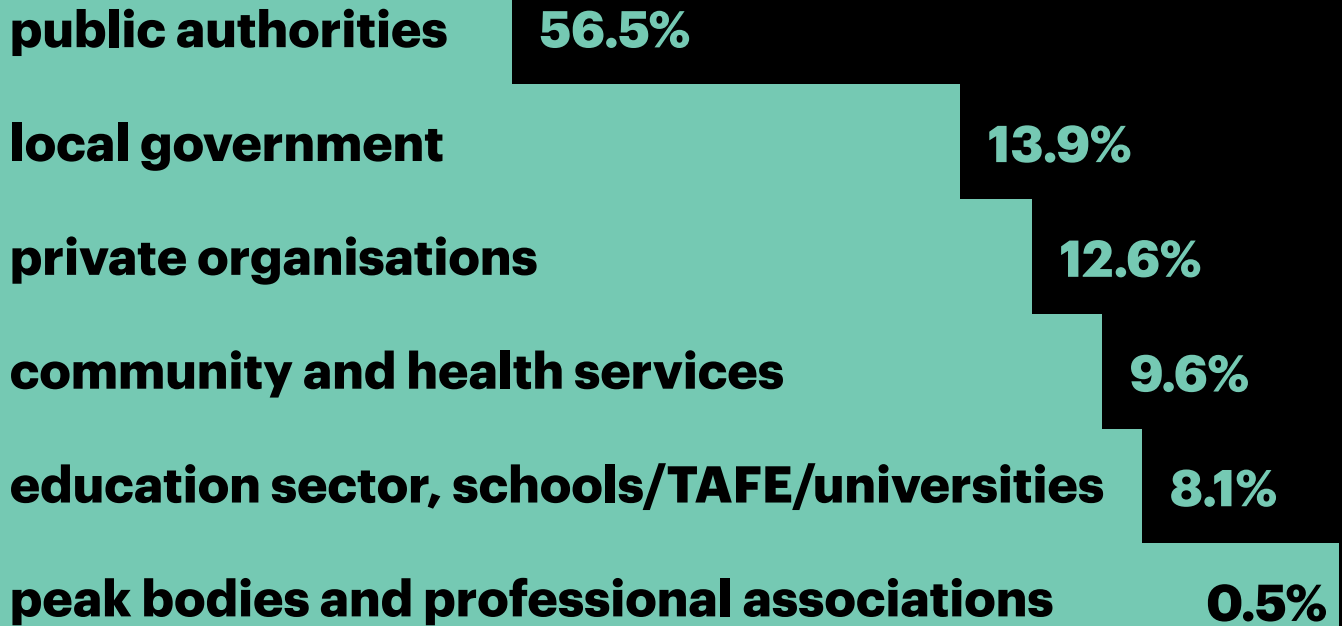
Finalised

➔ **62%** of complaints and reports within six months

Received

➔ a **97%** satisfaction rating from people accessing our complaints service

We also delivered 1,312 education sessions, reaching 20,441 people across:



These sessions included:



3,388

**face-to-face
and live online
participants**



17,053

**e-learning
participants**

**These sessions had an overall
satisfaction rating of 92%**

Victoria's human rights laws

As an independent statutory body, we have responsibilities under Victoria's four human rights laws.

Equal Opportunity Act 2010 (EOA)	<p>The EOA makes it against the law to discriminate against people in specific areas of public life on the basis of a number of personal characteristics. It also prohibits sexual harassment and victimisation.</p> <p>The EOA includes a positive duty, which requires all organisations covered by the law (including government, business, employers and service providers) to take reasonable and proportionate measures to eliminate discrimination, sexual harassment and victimisation as far as possible.</p>
Racial and Religious Tolerance Act 2001 (RRTA)	<p>The RRTA makes it against the law to vilify people because of their race or religion.</p>
Charter of Human Rights and Responsibilities Act 2006 (the Charter)	<p>The Charter identifies 20 human rights applicable to all Victorians and requires government and public bodies to consider these rights when making laws and providing services.</p>
Change or Suppression (Conversion) Practices Prohibition Act 2021 (the CSP Act)	<p>The Act bans practices that seek to change or suppress a person's gender identity or sexual orientation and provides a range of options for preventing and responding to these practices.</p>

**Our vision is for a fair, safe,
and inclusive Victoria where
every person is respected and
treated with dignity.**

**Our mission is to engage
and influence law and
policymakers, institutions,
communities and individuals
to protect and promote
human rights in Victoria.**

Our principles are to ensure that:

**we make human
rights accessible
and resonate
for all Victorians**

**we lead with
evidence
and research**

**our work is
designed to have
a transformative
impact**

**we invest in our
people to be the
best human rights
organisation we
can be**

What we do

We protect and promote human rights and equality in Victoria through a range of functions:

Advocacy

We raise awareness across all parts of the community about the importance of equality and human rights, encouraging meaningful debate, leading public discussion and challenging discriminatory views and behaviours.

Complaints service

We resolve complaints of discrimination, sexual harassment and victimisation under the EOA and complaints of racial and religious vilification under the RRTA by providing a free and confidential complaints service.

Change or suppression practices civil response scheme

We consider and respond to reports of practices from any person, as well as undertaking investigations and enforcing outcomes where there is evidence of serious or systemic practices occurring.

Education, training and reviews

We provide information to help people understand and assert their rights. We conduct reviews of programs and practices to help organisations comply with their equal opportunity and human rights obligations. We provide an education and consultancy service to government, business and the community to drive leading practice in equality, diversity and human rights, including a collaborative approach to developing equal opportunity action plans.

Enforcement

We intervene in court proceedings to bring an expert independent perspective to cases raising equal opportunity and human rights issues. We conduct investigations to identify and eliminate systemic discrimination.

Information

We provide information to help people understand and assert their rights and duties. Our free enquiry line is open to all Victorians and we host regular events to spark conversation about human rights.

Monitoring

We monitor the operation of the Charter of Human Rights and Responsibilities and track Victoria's progress in protecting fundamental rights.

Research

We undertake research to understand and find solutions to systemic causes of discrimination and human rights breaches.

Over 8,000 Victorians accessed our services

Every year, we help thousands of Victorians to better understand and exercise their rights. We help people to make a complaint if they have experienced discrimination, sexual harassment, victimisation or vilification. We also receive and consider reports of change or suppression practices.

Information and enquiries

We provide an information and enquiry service that manages phone, email, in person and written enquiries about the four human rights laws we govern.

In 2022–23, we received **7,126** enquiries from people, raising **11,354** issues related to discrimination, harassment, Charter rights, racial and religious vilification, and change or suppression practices.

The five most common issues were:

Disability (1,982)	Sexual harassment (1,235)	Race (477)	Political belief or activity (413)	Industrial activity (403)
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We also provide a range of information and guidance resources on these laws directly to enquirers and through our website. We offer anonymous chatbots that help people access information about sexual harassment and flexible work.

This year, we received Communication Access reaccreditation from Scope. This includes the internationally recognised Communication Access Symbol, which means our staff can communicate successfully with people with communication difficulties. We ensure accessible, responsive, and comprehensive information that assists Victorians with information about their rights.

People accessed our information services in multiple ways, including:

- a telephone interpreter and relay service for enquirers
- our information in a number of translations
- through our experienced team of information officers adept at responding to a broad range of emerging issues raised by the Victorian community.

This year, we continued to use trends in the enquiries to tailor messaging through our website and social media. We also shared de-identified data and trends with external stakeholders to help enhance the evidence base of public authorities improving services for Victorians.

We received **1,023** enquiries outside our jurisdiction, and we referred these enquirers to the appropriate body. This was a slight increase on previous years, likely related to our visibility and accessibility during the pandemic period.

Complaints

Every year, we receive and resolve complaints from thousands of Victorians who have experienced discrimination across many areas of public life. This free and confidential complaints service covers the EOA and RRTA. We work with all parties involved to reach a satisfactory outcome. We can also receive reports about change or suppression practices, which may lead to facilitation between the people involved, targeted education or further investigation. These services are central to our role in protecting and promoting human rights and equal opportunity.

Each person's complaint can raise either a single issue or, as happens in many cases, it will raise multiple issues. For example, a complaint of sexual harassment may also raise related but separate issues of sex discrimination or discrimination based on age. One of the strengths of our process and legislation is that we can take a flexible and tailored approach and deal with these matters in a way that recognises the intersectional nature of discrimination and inequality.

Individuals may experience discrimination based on one personal characteristic; however, there are a range of additional forms of discrimination they can experience which overlap with other personal characteristics protected under the EOA. These include race, gender identity, physical features, sexual orientation, and disability. This overlapping, known as intersectionality or intersectional discrimination, compounds the impact of discrimination.

In 2022–23, we received **1,240** complaints and reports, with **2,945** instances of discrimination, sexual harassment, victimisation, vilification and change or suppression (conversion) practices.

Five most common issues	Top three settings
Disability (1,059)	Employment (71%)
Political belief/activity (407)	Goods and services (15.7%)
Industrial activity (404)	Accommodation (4.3%)
Race (156)	
Sex (105)	

Compared to previous years, **industrial activity** and **political belief/activity** ranked highly in the most common issues in 2022–23. This reflects an increase in complaints against employers who were required to comply with the Victorian Government directions under the *Public Health and Wellbeing Act 2008* when implementing mandatory vaccinations for authorised workers in 2021.

Further disaggregated data from our enquiries and complaints services may be available. [**Contact the Commission**](#) to find out if we can provide more information.



Over the year we support and engage with communities from across the state to celebrate and commemorate significant events and occasions. This is a snapshot of those activities.



Images (from top left to bottom right):

- Official opening of the Darebin Intercultural Centre
- Victorian Parliament Iftar Dinner, hosted by the Australian Intercultural Society
- Remembering Stella Young/ statue unveiling in Stawell Sydney World Pride
- Trans Day of Visibility
- Victorian Multicultural Commission/ Multicultural dinner
- VPS Women of Colour network



Understanding the discrimination experienced by First Nations people

2017–18 to 2022–23

**Complaints and enquiries
data from the Victorian
Equal Opportunity and
Human Rights Commission**

Artwork: *Gorakor Wunbuni Yingurni 'Walk gently today' (Dja Dja Wurrung)* by Yorta Yorta, Dja Dja Wurrung and Gamilaroi artist Madison Connors.





Accurate data about the experiences of First Nations people is critical for ensuring policy decisions and public services meet the needs of First Nations communities. We've been working to improve the data we collect from our enquiries and complaints services and how we can share it with other organisations serving First Nations people.

Under our **First Nations Data Strategy**, we are committed to prioritising privacy and consent, respecting self-determination and data sovereignty, supporting cultural rights, and ensuring transparency and accountability.

We acknowledge that the complaints and enquiries we have received represent just a fraction of the instances of discrimination experienced by First Nations people.

This data should not be seen or published as definitive. It is not representative of all experiences of discrimination experienced by First Nations people.

Even when people know about our services, there are many barriers that may deter them from reporting what has happened to them. This includes the mistrust of government services and systems, because of past government policies, including segregation, displacement, and separation of families. This mistrust is also from a history of poor complaint handling across public services and genuine fear that making a complaint will result in retribution.

In recent years we have made changes to ensure our processes are culturally appropriate for First Nations people. It will take time and ongoing improvements to our services to ensure First Nations people continue to come to us to report their experiences.

We also acknowledge that there are some limitations in the data we have available. While our complaints team started recording whether someone identified themselves as a First Nations person in 2017–18, we only started asking this question explicitly in 2019–20. Our previous approach was to minimise the mandatory questions we ask, but we recognise that providing a culturally safe way for people to identify as a First Nations person is important for collecting data and ensuring our service responds to their needs.

We'll be publishing this data report each year and providing it directly to our key First Nations stakeholders in the hope that it can identify emerging issues for First Nations communities and continue to shape effective policies and services.

About our complaints data

When a person makes a complaint about discrimination, we record some key details including:

- what type of discrimination the person experienced – for example, discrimination based on race, sex, disability, age or sexual orientation (these characteristics are known as protected attributes)
- where the discrimination occurred – for example, in employment, in education or in the provision of goods and services (these places are known as areas of public life).

A single complaint can include more than one type of discrimination.

Key findings

157 First Nations people have made complaints to the Commission since 2017–18.

We've received **187 enquiries** from First Nations people, raising **329 issues of discrimination**.

Racism and disability discrimination were the most common types of discrimination in the complaints and enquiries we received.

The most common places where First Nations people experienced discrimination were in **provision of goods and services and at work**.

Discrimination against First Nations people often occurred in interactions with **retail businesses, real estate companies, health and medical providers and state government agencies**.

Almost two-thirds of First Nations complainants (**62%**) were women.

About our complaints process

We can help resolve complaints under two Victorian laws: *the EOA* and *the RRTA*.

Under these laws, anyone (of any age – usually those under 18 are supported by a parent or carer) can make a complaint if they believe they have experienced discrimination, sexual harassment, racial or religious vilification or victimisation.

Complaints are normally about individual experiences. We can also accept representative complaints which are issues affecting a lot of people, but these are less common. Generally, we may receive up to two of these a year but are yet to receive any representative complaints from First Nations people.

[Read more about our complaints process.](#)

Sometimes we become aware of systemic issues, where laws, policies or practices discriminate against a group of people because of their personal attributes. In those situations, we may use our investigation function to look at whether the organisation involved is fulfilling its obligations under the Equal Opportunity Act and recommend changes to ensure they are treating people fairly.

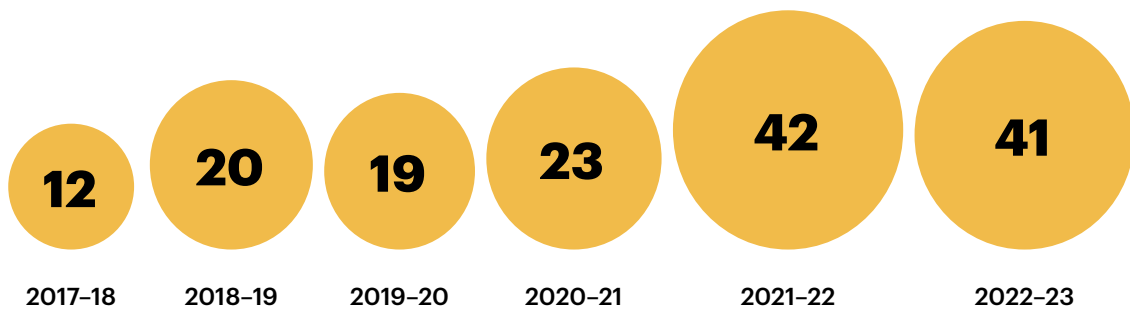
[Read more about our investigations.](#)

Complaints

How many First Nations people made complaints?

Since 2017-18, 157 First Nations people made complaints about discrimination, sexual harassment and victimisation to the Commission.

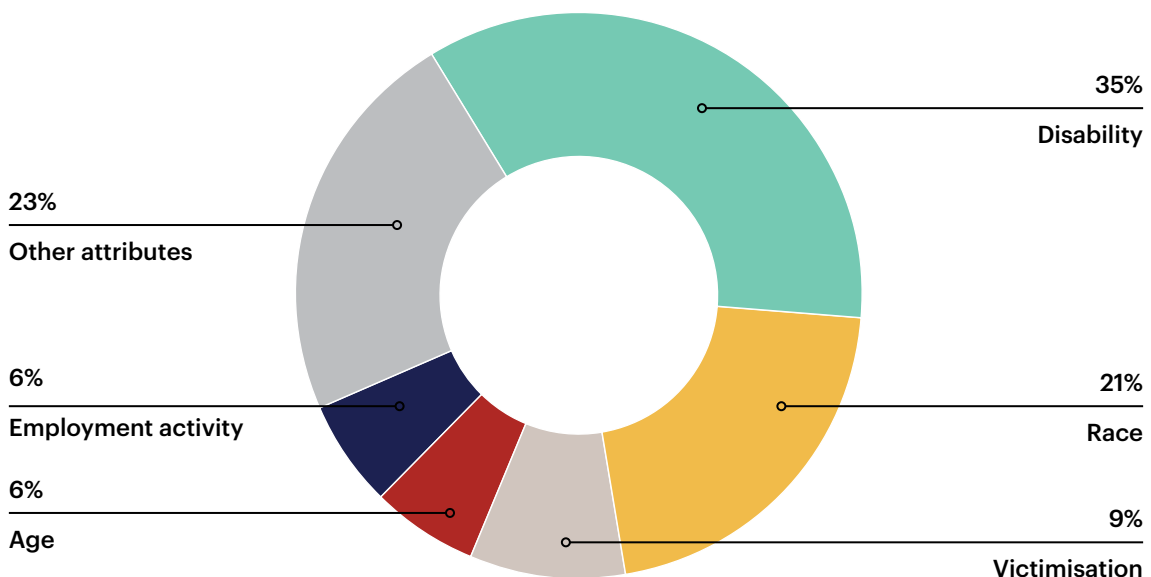
Figure 1. First Nations people lodging a complaint with the Commission each year, 2017-18 to 2022-23



What types of discrimination did First Nations people experience?

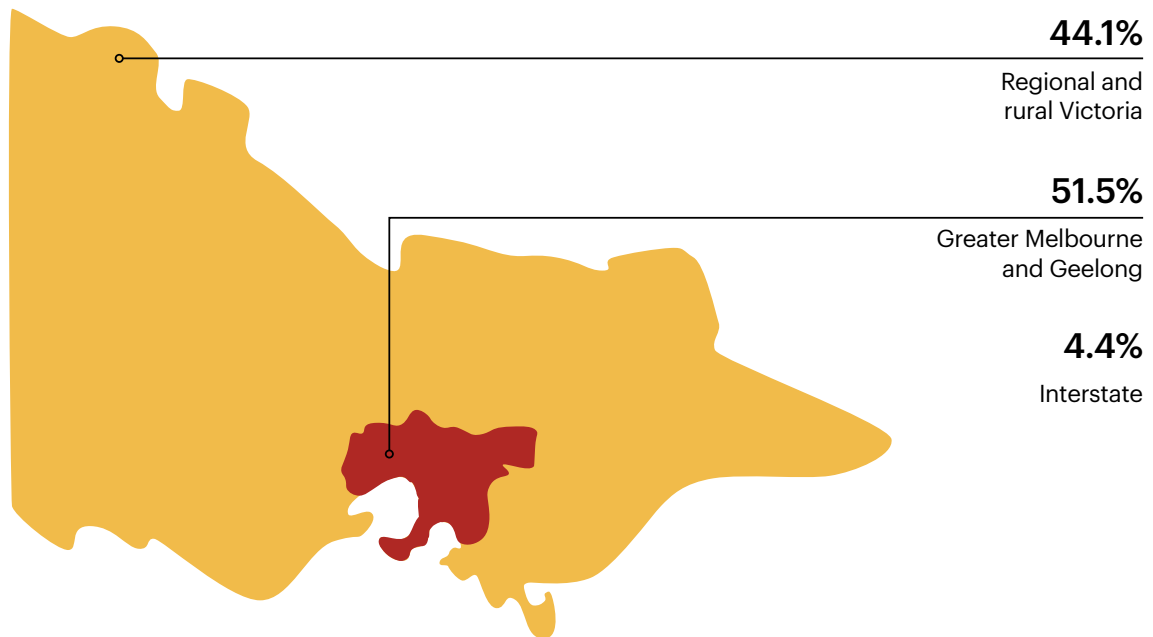
Since 2017-18, disability discrimination (35% of issues raised in complaints) and race discrimination (21%) were the most common issues that First Nations people raised in complaints.

Figure 2. Most common issues raised in complaints from First Nations people, 2017-18 to 2022-23



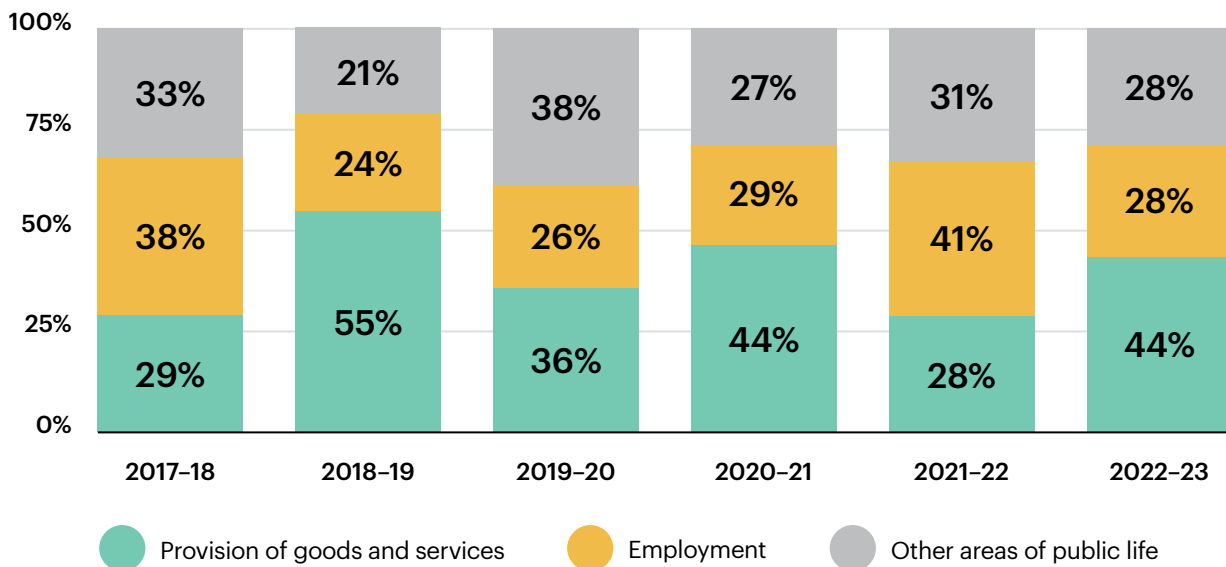
Where did First Nations people experience discrimination?

Figure 3. Where First Nations people making complaints are located across the state



First Nations people made complaints from across the state, with a relatively even split from greater Melbourne and Geelong (51.5%) and regional and rural Victoria (44.1%). A small number of individuals (4.4%) were based outside of the state. These individuals' experiences of discrimination will have occurred within the state of Victoria. This information has been presented at a high level to avoid identifying any individuals.

Figure 4. Most common areas of public life where First Nations people experienced discrimination, 2017-18 to 2022-23



Since 2017-18, provision of goods and services (39% of complaints) and employment (31%) were the most common areas of public life where First Nations people experienced discrimination.

Focusing on the most common issues raised, around half of the racism and disability discrimination complaints we received from First Nations people occurred in the provision of goods and services.

Figure 5. Proportion of race and disability discrimination complaints in provision of goods and services, 2017-18 to 2022-23

Race discrimination



Disability discrimination



In provision of goods and services



In other areas of public life

It is interesting to note that we have received very few complaints from First Nations people about discrimination in accommodation and sport. We know that these are areas where First Nations people continue to experience discrimination, so it will be important for us to raise awareness about people's rights in these areas of public life.

Consistent with our overall complaints data, we have received only a small number of racial vilification complaints from First Nations complainants – one or two complaints each year.

Common outcomes

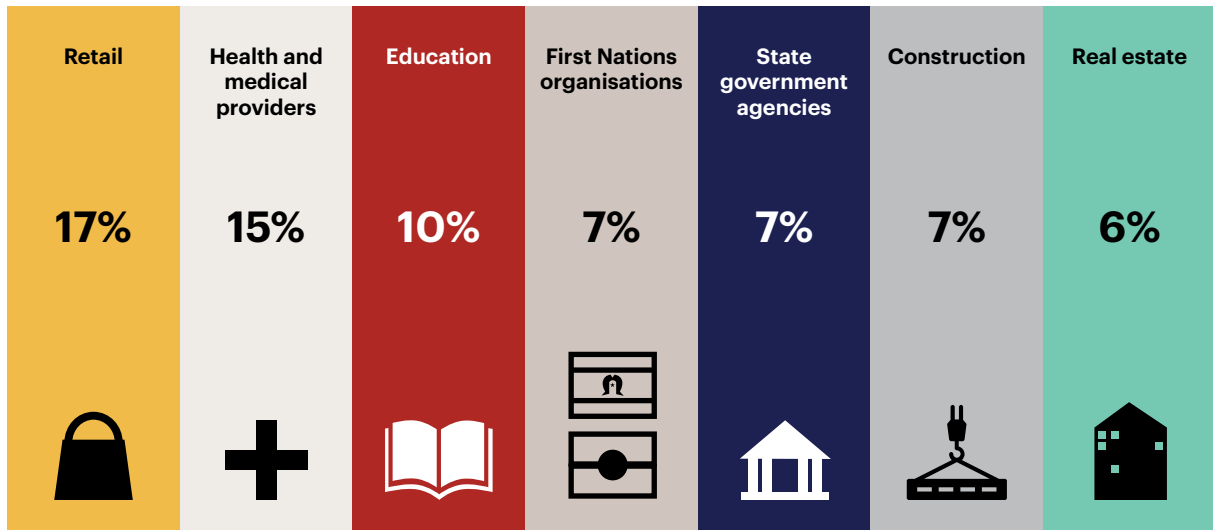
Individuals ask for outcomes that are important to them and their community. Some examples of outcomes are:

- an acknowledgement of their experience
- an apology made to them or within the community
- a promise to change or stop the behaviour
- compensation
- being given their job back
- a statement of service or reference
- accessing a service
- cultural awareness or cultural safety training
- training in equal opportunity laws so they know the behaviour should not happen again
- reviewing and updating equal opportunity and diversity policies.

What organisations did First Nations people make complaints about?

The complaints we receive highlight some of the common organisations where First Nations people experienced discrimination.

Figure 6. Common organisations First Nations people make complaints about



These represents the 83 complaints received from 1 July 2021 - 30 June 2023.

There are 14 other organisation types that complaints were made about. We have not identified them above as they have each have low complaints numbers. These include hotel/motel, community housing and labour hire services.

Making our services more accessible for First Nations people

In recent years, we have working to make our complaints service more accessible and culturally safe for First Nations complainants – by fast-tracking complaints from First Nations people and providing additional support to start the process and provide the required information. Since these improvements, we have seen a significant increase in the number of complaints we have received from First Nations people. Streamlining our service in this way has made the process more flexible and removed some barriers to making a complaint.

We’ve also focused on establishing pathways for warm referrals from relevant stakeholders including:

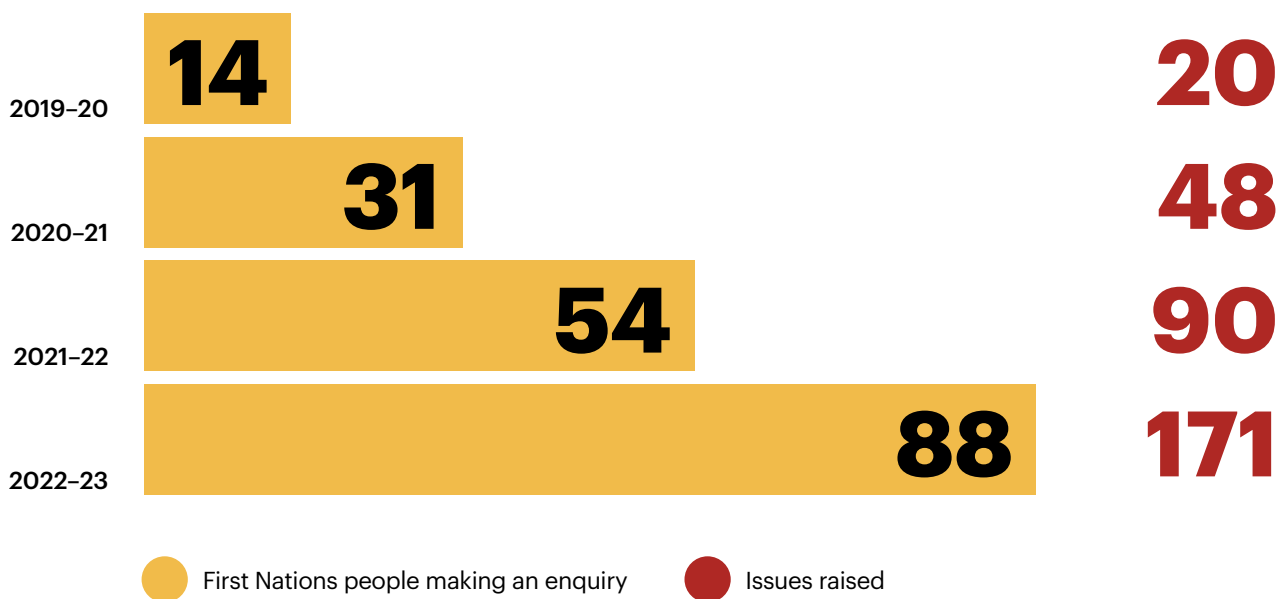
- Aboriginal Housing Victoria
- Disability Discrimination Legal Service
- Dispute Settlement Centre
- E-Safety Commissioner
- Fair Work Ombudsman
- Health Complaints Commissioner
- JobWatch
- Mental Health Complaints Commissioner
- Victorian Aboriginal Legal Service
- Victoria Legal Aid
- Victorian Ombudsman
- WorkSafe Victoria

Enquiries

How many First Nations people made enquiries?

Since 2019–20, we have received 187 enquiries from First Nations people, raising 329 issues of discrimination.

Figure 7. Enquiries from First Nations people and issues raised, 2019–20 to 2022–23



About our enquiries data

When someone makes an enquiry, we record the issue they are enquiring about. Our list includes around 30 issues such as human rights, discrimination, sexual harassment and victimisation. A single enquiry can raise multiple issues.

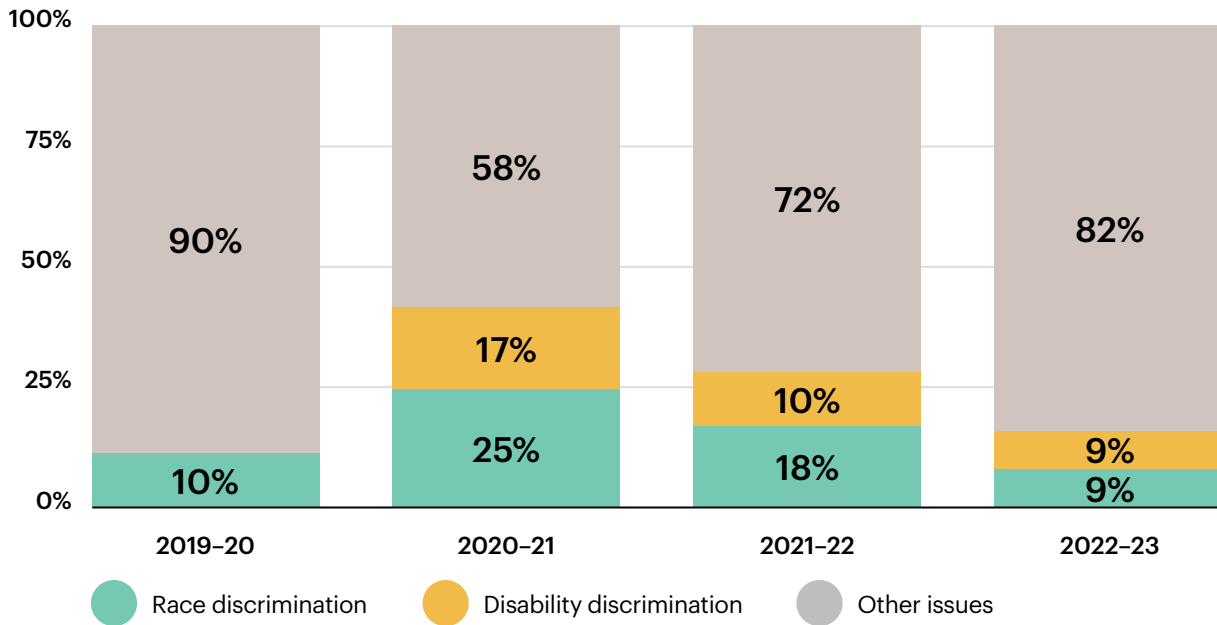
Improving the data we collect from enquiries

While we have traditionally minimised the number of questions we ask people when they make an enquiry, we recognised that this limited the data we collected about particular cohorts and our ability to tailor our enquiry service to their needs. In late 2020, we began asking enquirers the 'optional to answer' question of whether they identify as Aboriginal and/or Torres Strait Islander. People can opt not to answer and remain anonymous.

What types of discrimination did First Nations people enquire about?

Since 2019–20, disability discrimination and race discrimination have been the most common issues raised in enquiries.

Figure 8. Most common issues raised by First Nations people in enquiries



Where First Nations people had enquiries outside our jurisdiction (not related to the laws we can provide information on or related to a national organisation) we referred them to relevant organisations, such as the Australian Human Rights Commission.

Other issues include over 30 issues. We have not identified them in this table as they have each have low enquiry numbers. These include issues such as:

- victimisation
- employment activity
- parental/carer status
- the Charter of Human Rights and Responsibilities
- state government.

Further data

First Nations organisations: More data detailing the types and number of issues raised from each complaint may be available, [email us](#) to discuss further.

A new framework to guide how we manage First Nations data

Our First Nations Data Strategy was developed as part of our Aboriginal Community Engagement Strategy (ACES) to provide a high-level framework to guide how the Commission manages the data of First Nations clients.

This report follows our First Nations data principles which guide how we collect, store, use and disclose data:

1. Privacy and consent	2. Self-determination and data sovereignty
3. Cultural rights	4. Transparency and accountability

These principles focus on the importance of cultural safety while balancing the privacy obligations of the organisations.

Strengthening our engagement

As well as ensuring our public services are culturally safe for First Nations people, it's also important that community members are aware of their rights and know what help is available if they experience discrimination. To help raise awareness of our services within First Nations communities, we have been working with creative agency Little Rocket to ensure our services, content and imagery are relevant and culturally safe for First Nations audiences.

Refreshing the First Nations hub on our website was an important part of this work. The website is a starting point for many users, so it's critical that the First Nations hub provides a tailored entry point to our information and services for First Nations users. Working with Little Rocket, we revised the content in this section of the website, tailoring the language, imagery, structure and storytelling.

The next phase of this work involves a public engagement campaign, focused on reaching First Nations users through social media and highlighting the support available from the Commission. In parallel, we are collaborating with First Nations organisations and organisations providing services to First Nations people to strengthen referral pathways and help them connect their clients with our services.

To develop the imagery for this campaign, we commissioned an original artwork *Gorakor Wunbuni Yingurni* ('Walk gently today' in Dja Dja Wurrung) from Yorta Yorta, Dja Dja Wurrung and Gamilaroi artist Madison Connors.







IN

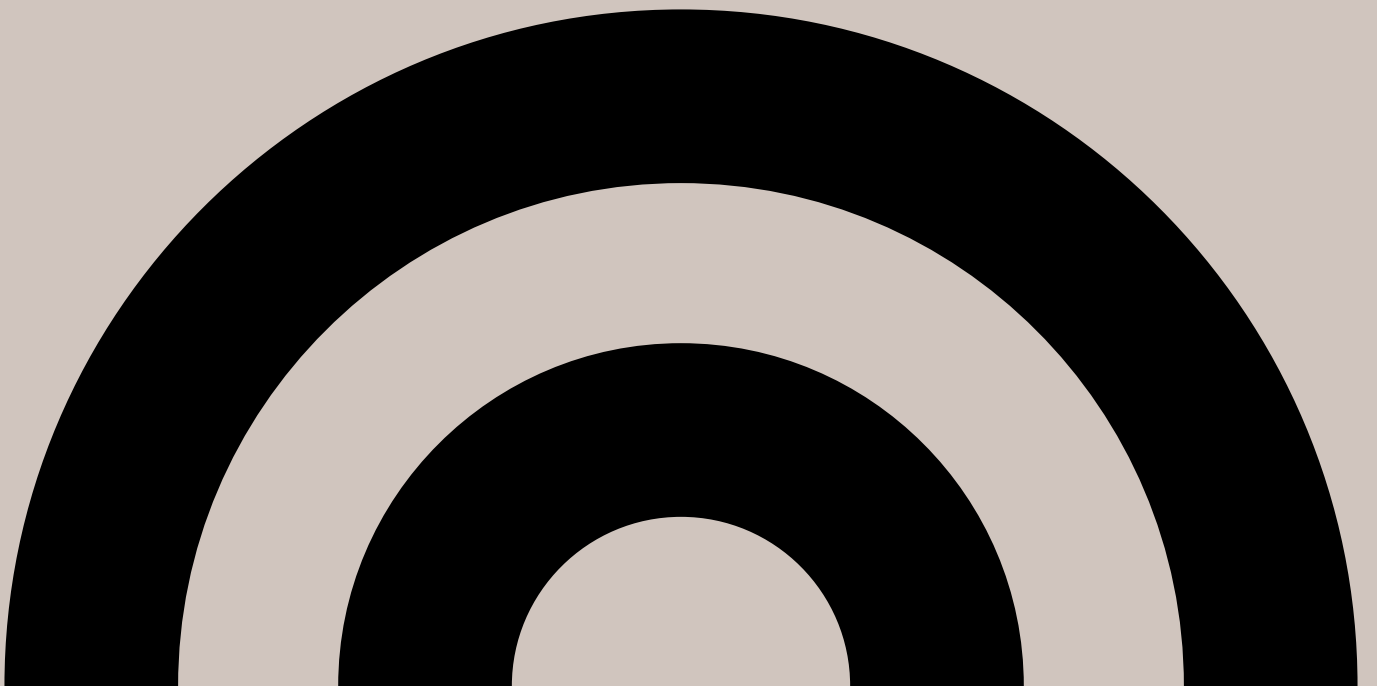
We

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Delivering our five strategic priorities

Our strategic priorities allow us to mobilise our vision for a fair, safe and inclusive Victoria. They focus on where we can best contribute to the change we want to see, considering our mandate, expertise and the needs of the community:

- **Improving workplace equality**
- **Embedding a human rights culture**
- **Protecting human rights in closed environments**
- **Reducing racism**
- **Eliminating change or suppression practices.**



Improving workplace equality



Independent review of Ambulance Victoria

Following the delivery of the final report from Phase 1 of our independent review into workplace equality in Ambulance Victoria in March 2022, this financial year we have focused on Phase 2 of the review, supporting Ambulance Victoria in its implementation of our 43 recommendations.

We've acted as an independent expert and source of guidance to support Ambulance Victoria's implementation of the recommendations – see the organisation's live [implementation tracker](#) for progress against each recommendation.



Throughout 2022–23, we continued to engage with key stakeholders, promoted the findings and recommendations from Phase 1, and provided our standard complaints service to current and former staff and first responders.

We welcome steps to consult on the recently announced restorative engagement scheme, which will continue over the next financial year. The intention is to provide a valuable outcome and experience for victim-survivors. The process can also benefit the organisation by providing an important forum for leaders to bear witness, rebuild working relationships and facilitate organisational learning.

In 2024, we will return to Ambulance Victoria for Phase 3 of the review, assessing the implementation of 25 priority recommendations agreed with Ambulance Victoria. The timeline for the progress evaluation is a year later than scheduled, in recognition of the major scale of reforms we recommended in Phase 1. At the conclusion of the evaluation, we will deliver our findings and any further recommendations in a public report.



Commissioner Ro Allen (far right) with (from left) AV Board Member Dr Joanna Flynn AM, AV CEO Jane Miller, Minister for Ambulance Services Gabrielle Williams MP, and AV Board Chair Shelly Park.

Equal pay resources for small and medium enterprises

'By supporting small and medium-sized businesses with information and resources, it will help to reduce the gender pay gap and boost fairness across the economy ... It's a win for everyone – research shows that equitable workplaces are more productive, have less staff turnover and higher morale and are more profitable.'

Mr Tim Pallas MP, Minister for Industrial Relations

In partnership with Industrial Relations Victoria and the Equal Workplaces Advisory Council, we launched a suite of education resources to support small-to-medium-sized enterprises (SMEs) to develop their understanding of equal pay.

The resources have been co-designed with SMEs and industry experts through an intersectional lens, tailored to respond to their unique characteristics and needs. The resources are accessible, free and shareable, and include engaging and memorable videos, interactive activities for SMEs to test their knowledge on pay equality, and concise online learning modules for deeper knowledge and practical guidance.

Unequal pay effects people differently, and the impacts can be compounded by people's intersecting attributes such as sex, gender identity, race, care-giver status, age or disability. The resources will support SMEs to build their knowledge to address equal pay.

The next phase of the project will include the development of complementary resources after further consultation and co-design with industry and key stakeholders.



Sexual harassment education programs

32 sessions focused on sexual harassment delivered to over **500 participants**

180 sessions incorporating sexual harassment education delivered to **1,200 participants**

970 participants completed three-part digital program

Our sexual harassment education programs are designed to build knowledge and capability about the positive duty under the EOA, which requires employers to not just manage sexual harassment complaints if they arise, but to be proactively preventing it from occurring in the first place. The programs also share the minimum standards for employers outlined in the Commission’s *Guideline: Preventing and responding to workplace sexual harassment – Complying with the Equal Opportunity Act 2010*.

In 2022–23, we delivered the programs to Victorian Public Service (VPS) staff in a blended model (face-to-face and online), recognising the need for content to be customised for different levels of the organisation and providing flexibility for the organisations to provide ongoing digital education to staff.

Face-to-face education program	Digital education program
Audience: people managers and senior staff	Audience: staff at all levels
<p>Content:</p> <ul style="list-style-type: none"> • Gendered drivers of sexual harassment • Impacts on people experiencing and witnessing sexual harassment • Options for bystanders • Management strategies for setting healthy workplace culture • Ensuring victim-centric responses to reports of sexual harassment 	<p>Content:</p> <ul style="list-style-type: none"> • Harm, causes, and impacts of sexual harassment • How the law defines sexual harassment • Behaviour that amounts to sexual harassment • Raising a complaint of sexual harassment and where to seek support • Importance of safe bystander intervention

Strengthening workplace culture at VicSES



Commissioner Ro Allen (centre) with members of Manningham SES.

During 2022–23, we partnered with VicSES to support the organisation to strengthen its prevention of and response to bullying, sexual harassment, discrimination and victimisation.

We undertook a desktop assessment of existing cultural reviews, available survey data, policies and processes for the purpose of understanding the recent experiences of staff and volunteers. We also ran consultation focus groups and technical interviews with staff and volunteers in regional and metropolitan areas to gather a wide range of views on how the organisation is creating a respectful environment and ideas for improvements.

Drawing on the consultation, we developed an action plan alongside VicSES. The plan – which will be implemented in the second half of 2023 – aims to ensure the organisation has a safe, welcoming and inclusive culture where people are valued and respected. The action plan will address priority areas relating to prevention, response, capability, leadership and culture, and continuous improvement.

Collaborating with WorkSafe Victoria to prevent sexual harassment

In response to recommendations from the Victorian Ministerial Taskforce on Workplace Sexual Harassment, we partnered with WorkSafe Victoria in 2022–23 to undertake a joint review of both agencies' current prevention activities aimed at addressing gendered violence, including sexual harassment.

With WorkSafe Victoria, we consulted internally to identify key prevention activities and areas, and engaged with key external stakeholders to understand their awareness of existing prevention activities and their effectiveness. These external stakeholders included unions, employers and advocates for employees who speak a language other than English at home.

A report detailing the findings of the review was provided to the Minister for WorkSafe Victoria and the Transport Accident Commission, the Hon. Danny Pearson on 30 June 2023.

The review demonstrated that both the Commission and WorkSafe Victoria engage in a number of prevention activities aimed at addressing gendered violence and that both agencies are working together to prevent such conduct.

Additionally, the review will inform the way in which our agencies continue to work together to implement the remaining taskforce recommendations, with WorkSafe Victoria taking a leading role in the prevention of sexual harassment alongside the Commission.

Embedding a human rights culture



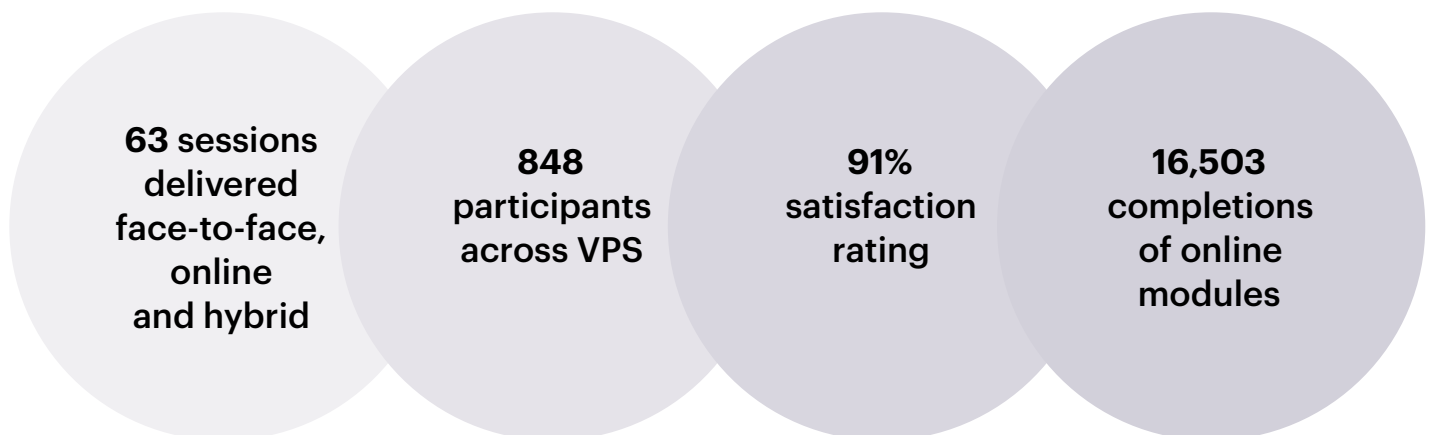
Charter Education Program continues to build human rights knowledge

'Considering human rights encourages staff to stop and think about why they are making the decision and the impact on the individual and their family.'

Program participant

Building human rights knowledge and capability across the VPS, the Charter Education Program embeds the Charter in the day-to-day work of public authorities. Since its inception in 2017, the program has become the state's leading program to build human rights culture and develop public sector capability to apply the Charter in decision-making.

This financial year the Charter Education Program has delivered the following:



The program includes:

- a digital learning program
- general education sessions (which can be customised for all levels of the organisation)
- an intensive, iterative five-part program for senior leaders to deepen expertise on rights and duties, build confidence to apply and lawfully limit human rights, and strengthen the abilities to lead human rights practice.

Reducing discrimination and social stigma around sex work

As part of the recent **decriminalisation of sex work** in Victoria, the EOA was amended so that it is now unlawful to discriminate against a person on the basis of their **profession, trade or occupation**, which includes sex work.

Under the EOA, duty holders such as employers, providers of goods and services, and accommodation providers have a 'positive duty' which requires them to not just deal with complaints of sex work discrimination if it arises, but to take proactive steps to prevent it from occurring in the first place.

To prevent and respond to discrimination experienced by sex workers, in May 2023 we launched our new **Guideline: Sex work discrimination – Your rights and responsibilities under the Equal Opportunity Act 2010**.



3.5 Intersectional discrimination

Sex workers may experience discrimination on the basis of their profession, trade or occupation; however, there are a range of additional forms of discrimination that can experience which overlap with other personal characteristics protected under the Equal Opportunity Act such as race, gender identity, physical features, sexual orientation or disability. This overlapping, known as **intersectionality** or **intersectional discrimination**, compounds the impact of discrimination. For example, sex workers who are transgender may experience intersecting and intersecting discrimination from service providers on the basis of their gender identity, profession, trade or occupation and on the basis of their gender identity. Further, advocates for sex workers assert that the intersectional discrimination experienced by some groups of sex workers is a key factor in discouraging their contact with police. This is particularly the case for sex workers of colour and First Nations sex workers, who experience racism and over-incarceration.¹⁸

Below is a **diagram** of intersectional discrimination demonstrating how an individual can experience two or more forms of discrimination at the same time.¹⁹ A person's experience of intersectional discrimination can change at different times in their life and in different social contexts.

Intersectionality Wheel

3.6 Exceptions

The Equal Opportunity Act outlines certain exceptions to discrimination. If an exception applies, conduct that would otherwise be unlawful discrimination is lawful discrimination.

The exceptions are:

3.6.1 Gender

The Equal Opportunity Act provides an exception to discrimination on the basis of gender identity, sex, or sexual orientation for an employer who employs only one employee for example, who works who are self-employed or who are not required to provide services to the public. An employer may be liable for discrimination on the basis of gender identity and is a genuine business need.

3.6.2 Status

The Equal Opportunity Act provides an exception to discrimination on the basis of status. This extends to Commission for Children and Young People. For example, when a person is a child or young person, they are not liable for discrimination on the basis of their status when other people are not.

2.3 Drivers of sex work discrimination

Discrimination is when defined from one group's prejudice towards another group on the basis of an actual or perceived difference, which leads a person to treat another group differently because of their membership of that group.²⁰ Prejudice is often based on some form of difference, which either consciously or unconsciously leads to unfair treatment.²¹ For example, this perceived difference could relate to appearance, ability, religion, culture, language or approach to life or work. Discrimination can also occur directly or indirectly, where systems are not adequately designed for a particular group or where systems are not adequately designed for a particular group's social roles and this systemic failure has a negative impact on that group.²²

2.3.1 Gender inequality, homophobia, cissexism and transphobia

One of the key drivers of prejudice and negative attitudes towards sex work is the historical and prevailing social norms or rules that exist around sex, gender and sexuality.²³ For instance, norms that seek to control and regulate women's bodies and sexuality often position men as sexually assertive to the women's bodies and sexuality. Meanwhile, women are positioned as passive, only engaging in sex in sanctioned circumstances, such as within marriage.²⁴ In this way, the nature of sex work challenges deeply ingrained norms or expectations. Some sex workers experience prejudice and marginalisation as a result. Some sex workers also experience prejudice that is based in **homophobia, cissexism and transphobia**.²⁵ For instance, trans people do not conform to norms around sex, gender and sexuality, which can compound with other norms around sexuality and sex, leading to prejudice and discrimination against trans people. This prejudice can therefore reinforce prejudice against sex workers, which drives discrimination.

2.3.2 Sexism and transphobia

Sexism is prejudice or discrimination based on a person's sex or gender. Transphobia is prejudice or discrimination based on a person's gender identity or expression. Sexism and transphobia can intersect and compound each other, leading to increased discrimination against sex workers.

2.3.3 Racism and ableism

Racism is prejudice or discrimination based on a person's race, ethnicity, or national origin. Ableism is prejudice or discrimination based on a person's physical or mental abilities. Racism and ableism can intersect and compound each other, leading to increased discrimination against sex workers.

2.3.4 Ageism

Ageism is prejudice or discrimination based on a person's age. Ageism can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.5 Disability discrimination

Disability discrimination is prejudice or discrimination based on a person's physical or mental abilities. Disability discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.6 Sexual orientation discrimination

Sexual orientation discrimination is prejudice or discrimination based on a person's sexual orientation. Sexual orientation discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.7 Appearance discrimination

Appearance discrimination is prejudice or discrimination based on a person's appearance. Appearance discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.8 Language discrimination

Language discrimination is prejudice or discrimination based on a person's language. Language discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.9 Cultural discrimination

Cultural discrimination is prejudice or discrimination based on a person's culture. Cultural discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.10 Religious discrimination

Religious discrimination is prejudice or discrimination based on a person's religion. Religious discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.11 Political discrimination

Political discrimination is prejudice or discrimination based on a person's political beliefs. Political discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.12 Other forms of discrimination

Other forms of discrimination include discrimination based on a person's marital status, pregnancy, or family status. These forms of discrimination can intersect and compound with other forms of discrimination, leading to increased discrimination against sex workers.

2.3.13 Summary

The various forms of discrimination outlined above can intersect and compound each other, leading to increased discrimination against sex workers. It is important to recognize and address these forms of discrimination to reduce the harm and discrimination that sex workers face.

2.3.14 Conclusion

The various forms of discrimination outlined above are complex and interconnected. It is important to recognize and address these forms of discrimination to reduce the harm and discrimination that sex workers face. This requires a holistic approach that considers the intersection of all these forms of discrimination.

2.3.15 References

18. [Reference text]

19. [Reference text]

20. [Reference text]

21. [Reference text]

22. [Reference text]

23. [Reference text]

24. [Reference text]

25. [Reference text]

2.3.16 Footnote

¹⁸ Much of our analysis around the role of social gender norms (and other norms around sex and sexuality) on intersecting forms of discrimination and social structures such as racism, sexism, homophobia, transphobia, cissexism, and ableism, is based on the work of Judith Butler, Simone de Beauvoir, and other feminist theorists. See Judith Butler, *Gender Trouble: Feminism and the Subversion of Identity* (1990) (Harvard University Press, 1990).

2.3.17 Footnote

¹⁹ [Reference text]

2.3.18 Footnote

²⁰ [Reference text]

2.3.19 Footnote

²¹ [Reference text]

2.3.20 Footnote

²² [Reference text]

2.3.21 Footnote

²³ [Reference text]

2.3.22 Footnote

²⁴ [Reference text]

2.3.23 Footnote

²⁵ [Reference text]

Addressing sex work discrimination

To develop the guideline, we consulted broadly with the community and key industry stakeholders to ensure we were representing the reality of sex work discrimination.

The guideline, alongside two fact sheets, provides information for sex workers about their rights, and practical advice and minimum standards for organisations to prevent discrimination in all areas of public life, including employment, accommodation, education, and provision of goods and services.

Education sessions and programs

The guideline is being used to develop education programs, and other resources to support sex workers, their advocates and organisations with responsibilities to eliminate discrimination. The education programs will assist organisations understand the impacts of discrimination against sex workers and build their capacity for compliance with their legal obligations.



From left: Nicoletta Estella (Vixen Collective), Emily Yates (VEOHRC), Fiona Patten (Leader of the Reason Party), Commissioner Ro Allen, Dylan O'Hara (Vixen Collective) and Jill Beale (VEOHRC).

Shaping the public conversation about human rights

This year we spoke to the media about a broad range of issues, including:

- discrimination on the basis of breastfeeding and pregnancy
- racism in schools
- mask mandates
- change and suppression practices
- how Victorian law deals with Nazi symbols.



Commissioner Ro Allen at Sydney WorldPride.

Events to help Victorians engage with public conversations about equality

In December, we marked Human Rights Week with a 'week of action' which invited Victorians to complete a daily action to further their understanding of human rights and put their knowledge into practice. We were pleased to partner with the Commission for Children and Young People, the Mental Health Complaints Commission, the Victorian Disability Worker Commission, and the Victorian Multicultural Commission to deliver this year's actions.

Each May, Victorian Law Week helps the community understand their legal rights and responsibilities. As part of the program, we delivered a webinar 'Preventing sex work discrimination: Changes to the Equal Opportunity Act' to progress our work on the decriminalisation of sex work in Victoria. The webinar examined the recent reforms to protect sex workers from discrimination and introduced the Commission's complaints process.

Attracting a global audience, Sydney WorldPride was a critical forum celebrating LGBTIQ+ inclusion and visibility. As part of the event's three-day Human Rights Conference, we coordinated an activation space presented by the Australian Council of Human Rights Authorities and the Victorian Commissioner for LGBTIQ+ Communities. It was an opportunity for delegates from Australia and abroad to engage with Australia's state and national human rights agencies and learn more about the protections and emerging issues in each jurisdiction.

Public sector events

Coinciding with International Day of People with Disability in December, more than 200 public sector workers joined us for a panel discussion. 'Invisible Disabilities' focused on the lived experience of public sector staff with invisible disabilities and the unique challenges and barriers they face. The panel explored intersectionality, stigma related to mental health and neurodiversity, disclosure and best practice.

For the International Day for the Elimination of Racial Discrimination in March, we ran the panel discussion 'Language, power, change'. The discussion, attracting more than 300 public sector workers, examined the power of language and how it can be used as both a tool of oppression and a vehicle for systemic transformation.



Commission staff and delegates at Sydney WorldPride.

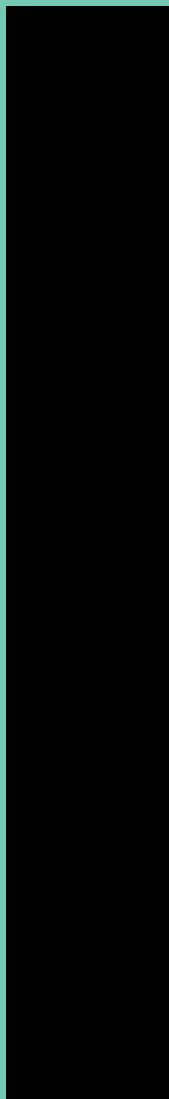
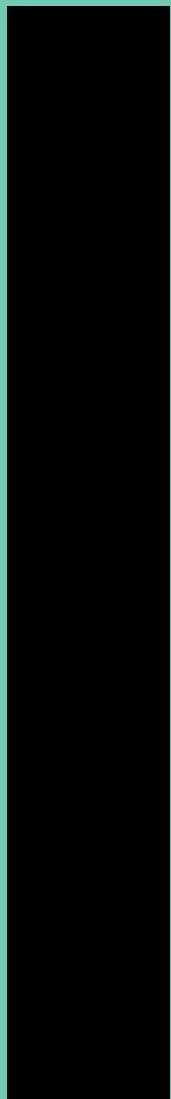
Strengthening human rights education in schools

Quality education is one of 19 sustainable development goals of the United Nations. To further these priorities, in early 2023 we co-hosted a round-table discussion with the Victorian Curriculum and Assessment Authority (VCAA) on strengthening human rights education in the Victorian context.

The purpose of the roundtable was to build on human rights education in the Australian Curriculum 9.0 to identify any additional needs specific to Victorian students. The roundtable brought together human rights education experts and VCAA curriculum leads. The group focused on the general needs of Victorian students for human rights education and practical state-based examples that will support student learning in relation to the Charter.

The work of the roundtable will help to inform the VCAA on opportunities to strengthen human rights education in Victoria through potential revisions of the curriculum and help identify any gaps in student resourcing.

Protecting human rights in closed environments



Warning to Aboriginal and Torres Strait Islander readers: this case summary includes the name of a deceased First Nations person. Her name is used with the permission of her family.

Coronial inquest into the death in custody of Veronica Nelson

‘Veronica was loved and respected by those that knew her. Yet Veronica, while alone in her cell at the Dame Phyllis Frost Centre, passed away after begging for assistance for several of the last hours of her life and falling silent during her final communication with a prison officer.’

Coroner McGregor

In 2022 the Commission used its statutory power under the Charter to intervene in the inquest into the passing of Veronica Nelson. On 30 January 2023 Coroner McGregor handed down his findings from the inquest and recommendations. The Charter featured heavily in His Honour’s findings.

Veronica’s story

Veronica was a proud Gunditjmara, Dja Dja Wurrung, Wiradjuri and Yorta Yorta woman, who loved her culture and was loved by her family, community, and friends.

On 30 December 2019, Veronica was arrested in Melbourne’s CBD on outstanding warrants for alleged shoplifting-related offences. Veronica represented herself in applying for bail on 31 December, but her application was refused. Veronica was transferred to the Dame Phyllis Frost Centre, the maximum-security women’s prison, the same day.

While in custody, Veronica suffered from opioid withdrawal and an undiagnosed medical condition. Despite repeatedly asking for help, prison officers often ignored her requests and did not escalate her care, despite signs her health was deteriorating.

Veronica passed away alone in prison on the morning of 2 January 2020, three days after being arrested and taken into custody.

The inquest's findings

The coroner found Veronica's death was preventable and that she should have been transferred to hospital at any point between her arrival at Dame Phyllis Frost Centre and her passing. The failure to transfer Veronica to hospital causally contributed to Veronica's death. He was satisfied there were many missed opportunities to intervene to prevent Veronica's passing.

Our intervention and submissions assisted the coroner on matters involving the Charter. The coroner agreed with us that a number of Veronica's human rights were engaged by her arrest and remand into custody, including her:

- right to equality
- right to life
- protection from torture, cruel, inhumane or degrading treatment
- Aboriginal cultural rights
- right to liberty and security of person
- and right to humane treatment when deprived of liberty.

His Honour found that:

- many of Veronica's human rights were limited by the decisions and actions of public authorities
- Veronica experienced cruel and degrading treatment contrary to her rights under the Charter
- Veronica's treatment was influenced by stigma associated with drug dependency.
- the provisions of the Bail Act which contributed to her being in custody had a discriminatory impact on First Nations people and were contrary to human rights.

Coroner McGregor made 39 recommendations. Among these, he recommended that within 12 months of the findings, the relevant public authorities request, under section 41(c) of the Charter, the Commission to conduct a review of any improvements to programs, practices and facilities made in response to the recommendations. We are currently working with the Department of Justice and Community Safety to develop an implementation framework that can be used to review the Victorian Government's progress in implementing the coroner's recommendations and ensure that the changes made achieve the outcomes intended by the recommendations.

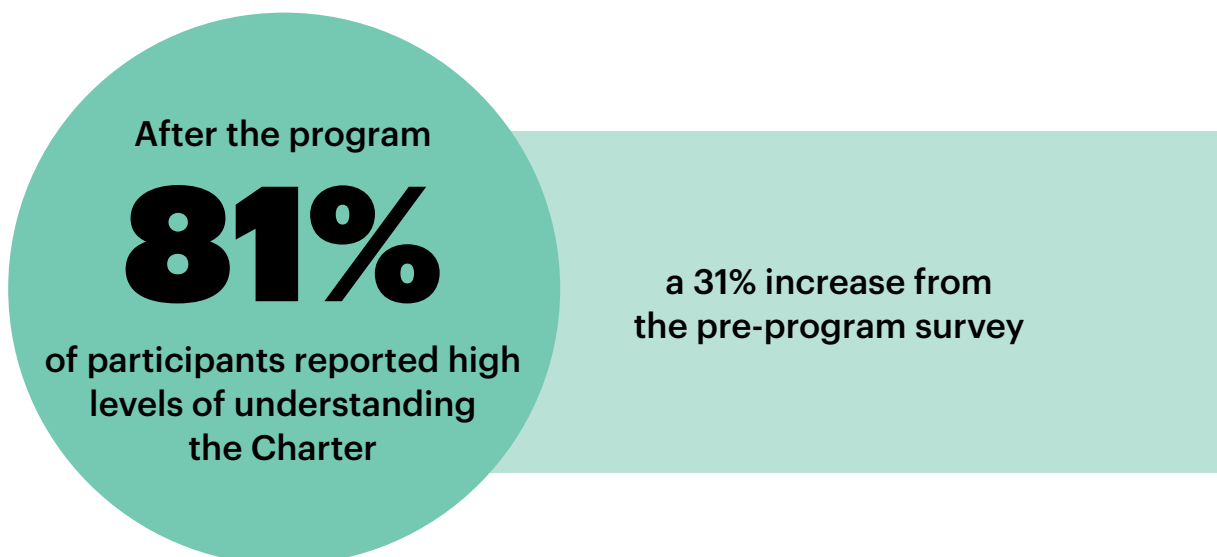
Uplifting Corrections Victoria's understanding of human rights

'It is important for Corrections staff to ensure that they talk about risks early and then they can have conversations about the outcomes of a "grey area" before they happen.'

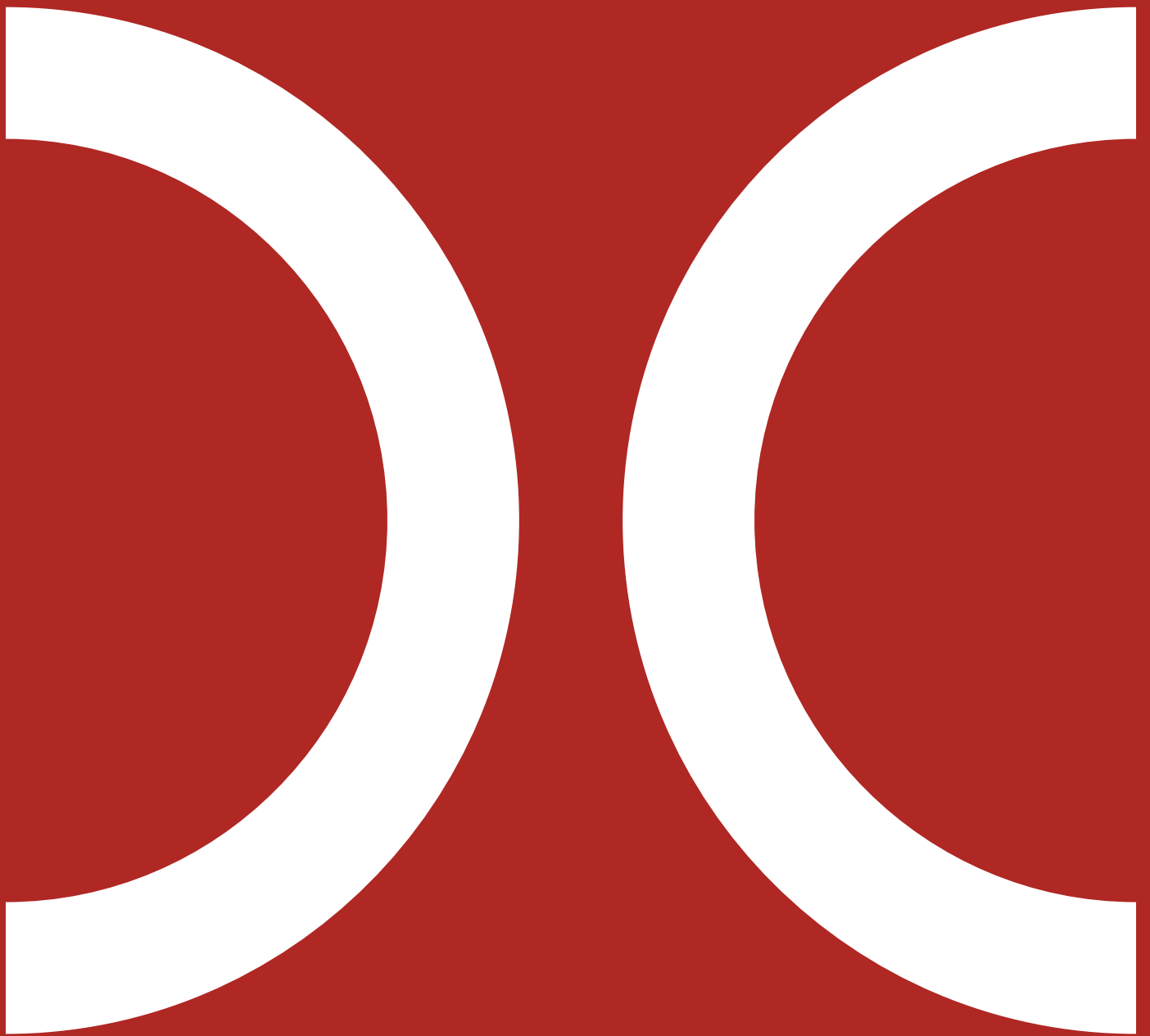
Program participant

In 2022–23 we delivered two intensive Charter capability education programs to Corrections Victoria staff working at Loddon Prison, at the Metropolitan Remand Centre, and in the Security Emergency Services Group – Corrections Victoria's emergency response group. Five staff leaders from each organisation attended the programs and had access to the Corrections Victoria's Human Rights Network Community of Practice.

The program deepened participants' understanding of the Charter and how to champion human rights in the workplace – fostering knowledge and practice through cross-facility participation and collaboration. Participants were able to discuss the challenges of rapid decision-making required by prison staff, practice scenarios applying the Charter, and identify strategies to improve their practice.



Reducing racism



Bigger Than This: Reducing race-based discrimination in schools

In partnership with VicHealth and Victoria University, we completed the design process of the Bigger Than This (BTT) project.

The project aims to reduce the harm and impact of racism in Victorian schools by supporting young people to recognise and respond to the physical and mental health impacts of racism and understand and exercise their rights to report racism.

To do this, the project is developing and testing anti-racism and mental wellbeing incursion program. We recruited young people aged 13–17 years old with lived experience of racism to form the BTT Youth Working Group and to develop a prototype for the program.

Facilitated by a young person, the program will be delivered in Term 4 of 2023. It will engage students in discussions about racism through conversation cards and stories of people from different cultural and linguistic backgrounds.

This project has provided the opportunity to tailor an educational program through the perspectives of young people with lived experience. Including young people in the development of the prototype ensures it will resonate with the cohort.



The Commission's Monica Forson with Liss Gabb, VicHealth and Dr Sam Keast, Victoria University.

Informing Victoria's anti-racism strategy

Throughout this year, we continued our participation in Victoria's Anti-Racism Taskforce, a key initiative from the Victorian Government's commitment to develop the first ever state-wide Anti-Racism Strategy. Convened by the Minister for Multicultural Affairs and the Minister for Aboriginal Affairs, the taskforce provides strategic advice and recommendations to ensure the strategy sets out a clear and targeted roadmap to reducing racism in Victoria.

The Commission sits on the taskforce alongside the Victorian Multicultural Commission and 10 community members. These members bring a wealth of professional and lived experience to their roles on the taskforce, reflecting the diversity within our community.

The taskforce convened three times in 2022–23 and is making progress towards providing advice on the Victorian Anti-Racism Strategy. This year the taskforce provided feedback on the proposed framework and funded actions in the strategy. The strategy is due to be released in mid-2024.

Raising awareness of racial discrimination in workplaces

'This is a fantastic course to do. I didn't know where to start before the course today in reporting racism. I'm much more confident now.'

Participant, City of Greater Bendigo

Each year, we work closely with multicultural and multifaith communities across Victoria to understand and respond to reports of racial discrimination and vilification.

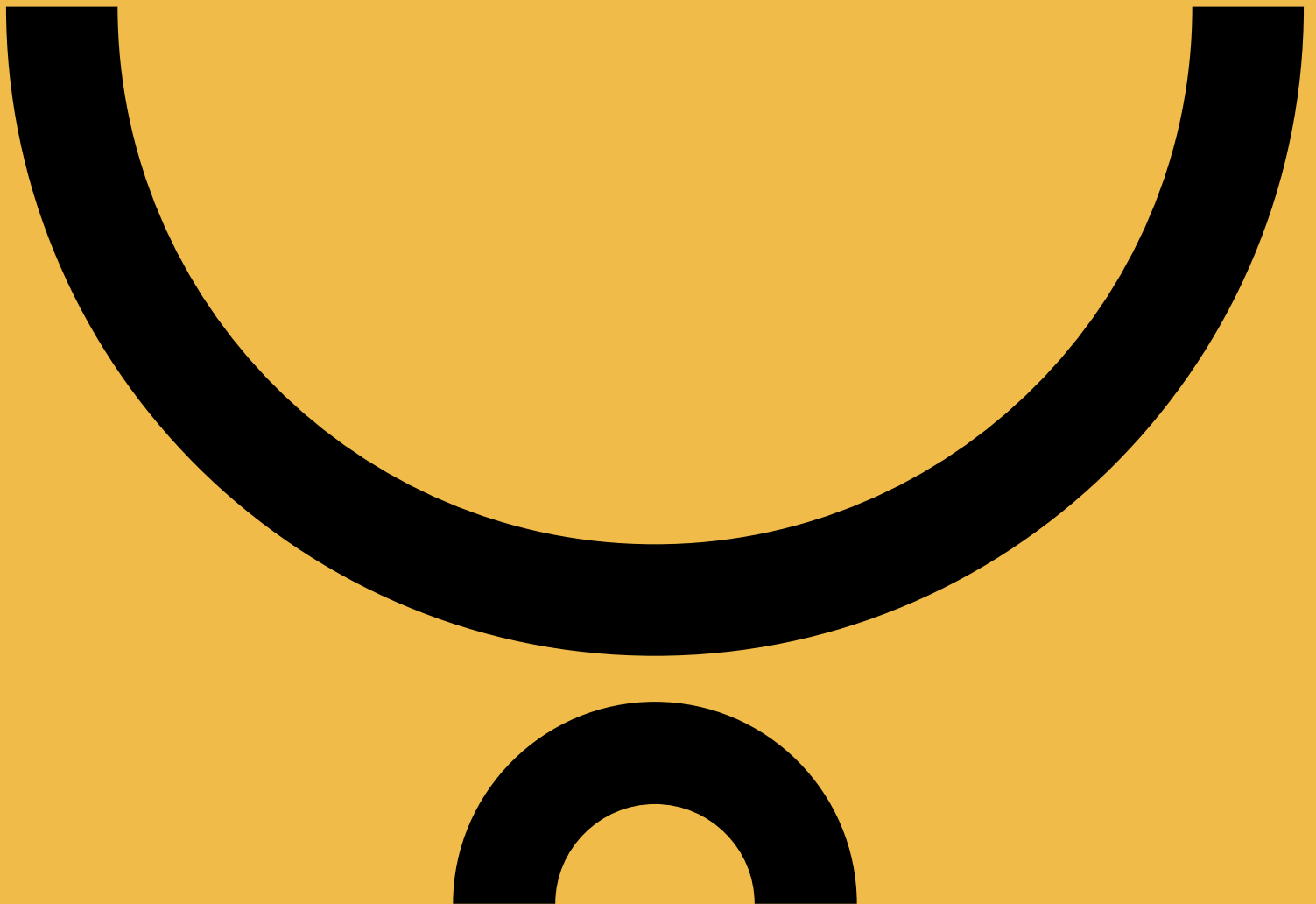
This year, we continued to deliver human rights education to community service providers to encourage reporting of racism through our Community Reporting Tool and formal complaints to the Commission's dispute resolution service. These providers included the Neighbourhood Justice Centre and community legal services. We supported local programs to train community leaders to understand the law.

Our course 'Reducing Racism and Human Rights Advocates' was delivered to a range of local government areas to build individual and organisational capacity in using anti-discrimination laws to support those who experience racism in Victoria.

Key achievements for the year:

- 362 participants in our racism information sessions
- 145 participants in our Reducing Racism and Human Rights Advocates course
- launch of the **Reducing Racism hub** on the Commission website, which hosts a range of digital resources for communities who experience and racial or religious discrimination and vilification
- launch of 'The **Anti-Racism Game**' video, created with Cinespace, at the biennial Federation of Ethnic Communities' Councils of Australia (FECCA) conference
- provision of information about equal opportunity, anti-discrimination, anti-vilification and human rights to local councils, legal services and non-for-profit organisations through our consultancy function.

Eliminating change or suppression practices



A harm-reduction approach to prevent practices from happening

In 2022–23, we continued our work to implement our functions under the CSP Act enacted on 17 February 2022. We had a particular focus on support for survivors, education of faith leaders and awareness-raising throughout the community.

Change and suppression practices (CSP) (also known as conversion practices) are any practices directed at an individual that attempts to change or suppress their sexual orientation or gender identity.

Through engagement with survivors and experts in the field, we have learned about the complex and chronic trauma caused by change and suppression practices. Survivors consistently report ongoing health problems, relationship issues and heavy personal costs. LGBTQA people of faith can lose their families, friends, communities and even their faith. These practices can lead to long-term mental health issues and, in the most tragic of cases, suicide.



Clockwise from left to right: *Islamic Crescent Moon, Buddhist Dharmachakra, Jewish Star of David, Hindi Om, Sikh Khanda, Christian Cross.*



The key aim of our work is to prevent these practices from happening, using a harm-reduction approach. In line with this approach, we increased our community and educational engagement with:

- faith leaders
- LGBTQA people of faith
- young people (including young LGBTQA people, their friends and allies)
- health providers
- religious institutions
- service providers and other organisations.

We're working with these groups to raise awareness about unlawful change and suppression practices, the harm caused, safe referral pathways and that these practices are banned in Victoria.

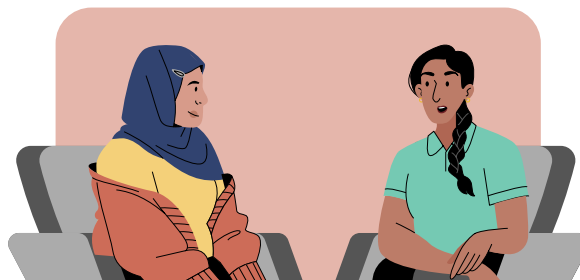
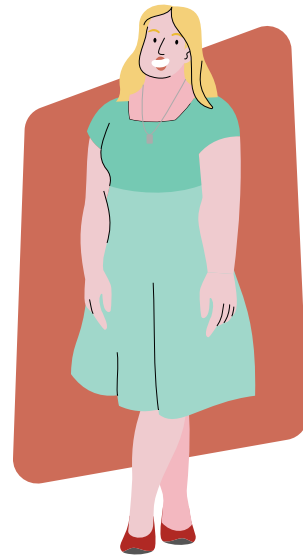
340+

people attended our CSP
information sessions

including faith
organisations, LGBTQA
organisations and individuals

We have had many conversations across a number of faiths, including those who seek to understand how to balance their approach to their faiths with this law, and a number who feel conflicted with the law and their beliefs. We remain committed to closely working to support all faiths to better understand their obligations under the CSP Act.

To further support religious organisations, we developed an education program for faith leaders, *Providing safety and support for LGBTQA people of faith: Improving pastoral care*. This unique program, designed in collaboration with survivors, seeks to address knowledge gaps on providing supportive and appropriate pastoral care for LGBTQA members of their faith. Having been successfully piloted, the program will be rolled out more broadly.



Communicating the law to the Victorian community

Drawing on behavioural science and best practice, we developed and refined our CSP approach and resources in response to our direct engagement with communities. These resources aim to inform faith leaders, LGBTQA people of faith, young people, and the Victorian community not only about the Act, but the harms caused by practices and the support available to LGBTQA people of faith.

We have developed a digital identity with a suite of resources, including:

- illustrations portraying religious contexts
- an animation explaining the law
- a fact sheet translated into 16 languages, along with plain and Easy English and Auslan.



Calling on young people to support their friends



We worked closely with young people to understand how and why they may identify and support a friend experiencing these practices. We learnt directly from young people the ways to reach them, the drivers and barriers to change their behaviours, and what visual identity and messages will resonate with them. In the year ahead, we will be testing and trialling these messages via different social media platforms, methods and voices.



Building engagement and safe referrals

We consulted with survivors to inform our CSP strategy 2022–25. The strategy has four priorities:

1. engagement with faith leaders
2. engagement with LGBTQA people of faith
3. building safe referrals for Victorians who are affected by or at risk of experiencing CSPs
4. providing authoritative information and guidance under the CSP Act.

We also established a CSP expert reference group to monitor the strategy's implementation.





Report of operations

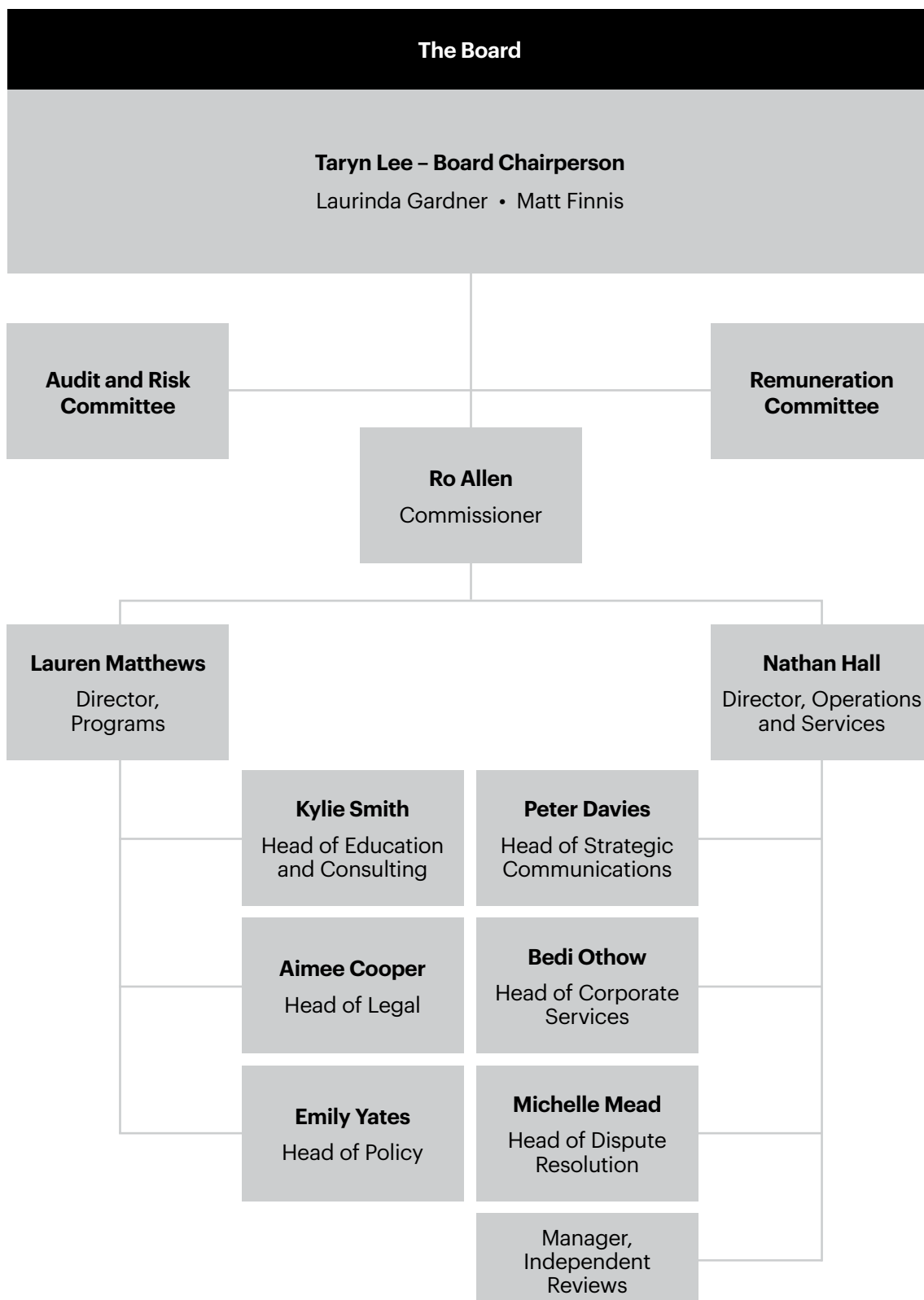
Compliance reporting





Our organisational structure

As at 30 June 2023



The board



Taryn Lee (Chairperson)

Taryn is a proud Yawuru woman from Broome who has lived in Melbourne for the past 20 years. Taryn is the Executive General Manager Social Impact and Policy at Collingwood Football Club and is working on organisational change to address racism. Prior to this, Taryn held senior executive roles PWC and the Victorian Government in the design, development and delivery of policy frameworks that have been central to positioning Aboriginal self-determination as the centrepiece to improve outcomes for Aboriginal communities. In 2018, Taryn was acknowledged in the Top 50 Women in the Public Sector by Davidson. Taryn completed her first MA in Human Rights Law (University of London).



Laurinda Gardner

Laurinda is a board director, organisational reform and change management consultant and career coach. Laurinda has more than 25 years of senior executive experience and was formerly a Deputy Secretary with the Victorian Department of Treasury and Finance and a Director at the City of Melbourne. Laurinda has led large operational teams in diverse areas including strategic and business planning, HR, IT, communications, town planning, stakeholder engagement, finance and risk. Laurinda has performed the role of trusted adviser to several CEOs, undertaken a number of reviews for the Victorian Government, is currently on the Board of the Victorian Planning Authority and a member of several remuneration, and audit and risk committees. Laurinda is a Fellow of the Institute of Public Administration (Victoria) and a graduate member of the Australian Institute of Company Directors.



Matt Finnis (Board member until 14 March 2023)

Matt was appointed Chief Executive Officer of the Cranlana Centre for Ethical leadership in 2023. Prior to this, Matt was CEO of the St Kilda Football Club and CEO of the AFL Players' Association, representing the interests of current, future and former AFL players in a range of industrial, commercial and development matters. Matt previously worked as a commercial lawyer advising sporting organisations, businesses, athletes and government. Matthew also has extensive experience on boards supporting community causes and organisations including Ladder, AFL SportsReady, Surfing Australia, Surf Life Saving Victoria and HeartKids Australia. Matthew has been a founding member of the Sport Male Champions of Change Group since 2015, working with influential leaders to redefine the role of men to take action on gender inequality. In 2016 he was awarded the Straight Ally of the Year at the GLOBE Community Awards.

We acknowledge Matt's dedication and commitment as board member over the past five years. Matt's strategic insight, leadership skills and passion have helped to guide the Commission in achieving our vision and strategic objectives and contributed to the protection and promotion of human rights in Victoria.

New board members

Three new board members joined the board from late July 2023.



Rabbi Gabi Kaltmann

A leader in Victoria's Jewish community, Rabbi Gabi is the senior Rabbi of the Ark Centre, a Jewish community centre and synagogue. He is also an executive member of the Jewish Community Council of Victoria, the President of the Jewish, Christian and Muslim Association and sits on the Victorian Government's Anti-Racism Task Force. Rabbi Gabi is an Elder on the Parkville College Elder Advisory Council and the chairman of the Melbourne Fightback Against Parkinson's charity. He is also a Western Health chaplain and a Member of Spirit Health Victoria. Rabbi Gabi holds a Masters in Social Work from Deakin University.



Tass Mousaferiadis

As Board Chair of Eastern Health, the Victorian Responsible Gambling Foundation and the Southeastern Metro Mental Health and Wellbeing Interim Regional Body, Tass has extensive experience in leadership and in governance. He has a background in health and social policy, program development and strategy with the Victorian Government and health and community sectors. Tass is a consultant to health and community agencies on public health policy, strategy, and development.



Dhanush Girish

Dhanush is an experienced strategy and finance professional, currently working as a Management Consultant at the Boston Consulting Group in their Public Sector and Social Impact practices. He was previously the non-executive Board Director of Global Voices, which provides leadership opportunities for students to attend multilateral forums, and the non-executive treasurer of Cire Services, which provides wrap-around education services. His previous roles include Chief Financial Officer, Executive Director, and Company Secretary of The Oaktree Foundation and a Tax Consultant at Ernst and Young. Dhanush holds a Bachelor of Commerce (Economics and Finance) with First Class Honors from the University of Melbourne and is pursuing a Masters of Business Administration at Stanford Graduate School of Business and a Masters of Public Policy at the Harvard Kennedy School of Government.



Sandie de Wolf AM

Sandie has spent her professional life working with, and advocating for, vulnerable children, young people, women and families, initially in the Department of Justice and, since 1989, the community sector. Sandie was made a Member of the Order of Australia in 2009, received the Robin Clark Inspirational Award, the Vida Goldstein Award and a La Trobe University Distinguished Alumni Award and is a life member of the Centre for Excellence in Child and Family Welfare and Victorian Council of Social Service. Sandie left Berry Street in December 2017 after 26 years as CEO, having significantly grown its reach, impact and reputation. Since leaving Berry Street, Sandie has continued her contribution as interim CEO at DV Vic/Safe and Equal; deputy chair of the Victorian Children's Council; chair of the Western Integrated Family Violence Committee; chair of FVREE; chair of YouMatter; board director of Emma House; and mentor at Kilfinan.

Audit and Risk Management Committee report

The primary role of the Audit and Risk Committee (ARC) is to provide oversight and governance of the Commission's business processes, risk management and financial management, performance, and sustainability.

The ARC considers reports from the Commission and auditors that provide assurance about the integrity of the financial controls, processes, systems, and reporting of the Commission. It also monitors the Commission's compliance with the *Financial Management Act 1994* and the 2018 Standing Directions of the Minister for Finance.

The ARC advises the Board and the Commission on matters of compliance, accountability, risk management and internal controls affecting operations.

The 2022–23 ARC consisted of:

- Laurinda Gardner (Chair)
- Taryn Lee (from April 2022)
- Kevin Lee (independent member).

Dhanush Girish was appointed to the ARC on 2 August 2023.

External audits of the Commission are undertaken by the Victorian Auditor General's Office.

Five-year financial performance

The following financial performance tables are not subject to audit by the Victorian Auditor-General's Office and are not prepared on the same basis as the Commission's financial statements.

Five-year financial performance summary

	2022 -23	2021 -22	2020 -21	2019 -20	2018 -19
Income from government	9,932,438	10,924,096	10,197,979	9,640,371	9,717,071
Total income from transactions	9,932,438	10,924,096	10,197,979	9,640,371	9,717,071
Total expenses from transactions	10,663,855	10,704,804	10,122,373	9,176,898	9,719,831
Net result from transactions	(731,417)	219,292	75,606	463,473	(2,760)
Net result for the period	(721,772)	291,254	123,696	432,382	(69,474)
Net cash flow from operating activities	147,176	150,281	73,980	587,721	64,268
Total assets	4,477,756	4,239,048	3,877,718	3,886,169	3,138,265
Total liabilities	2,877,558	1,936,040	1,865,965	1,998,113	1,682,591

Current year financial review

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management that can be directly attributed to government policy. This measure excludes the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown under 'other economic flows' on the comprehensive operating statement, which are outside the control of the Commission.

In 2022-23 the Commission reported a net result from transactions of a deficit \$731,417.62 representing a decrease of \$950,709.42 from 2021-22. Total income decreased by 9% whilst total expenses decreased by 0.38% from the previous year. This resulted in a decrease of \$1,013,027 in the overall net result.

Most of this deficit resulted from the payment of six termination packages arising from a Clause 11 restructure to facilitate future budget savings in an expected fiscally constrained operating environment.

Total net assets continued to grow up until 2018-19 when there was a decline of (\$69,474) from the previous year. In the five years leading to 2023. Total net assets continued to grow with a slight drop in growth in 2021. Net assets have decreased from \$2,303,007 (2021-22) to \$1,600,199 (2022-23) due to a significant increase in the Commission's total liabilities.

Net cash inflows from operating activities decreased slightly as compared to last year. This is due to a 1.5% decrease in receipts and a 1.4% decrease in total payments.

Financial performance

There was a decrease in output appropriation as compared to the previous year. This reduction was attributed mainly as a direct result of:

- funding for legal assistance and critical early intervention support services for the Dispute Resolution function (\$626,000) received in previous year and not in 2022-23
- budget savings and efficiency ask

The Commission generated \$426,011.85 of the s29 revenue target of \$475,600 from the delivery of virtual, digital and face-to-face education and training and consultancy.

Expenses from transactions increased mainly because of an increase in other operating expenses due to additional resources required to take on new projects as well as an increased need to refresh the office and equipment upgrade including out of warranty replacements and ergonomic furniture for staff

The net result from transactions therefore decreased significantly from the previous year.

Financial position – balance sheet

Total assets increased extensively by \$238,707 over the year mainly due to an increase of \$250,085 in financial assets and a decrease of \$11,378 in non-financial assets. The increase in financial assets is due to increases in cash and deposits. The decrease in receivables is of a statutory nature and is due from the Department of Justice and Community Safety. They represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Total non-financial assets decreased due to the decrease in the net book value of intangible assets and other non-financial assets (prepaid salaries). Total liabilities increased mainly due to creditor accruals of \$671,567 and contract liabilities in unearned revenue of \$732,500.

Cash flows

The total cash surplus of \$1,101,341 for the 2022–23 financial year is the result of a net increase in cash of \$32,684, in addition to an opening cash balance of \$1,068,656. The net increase in cash is due to receipts of \$890,000 from the Department of Health and Human Services to conduct an independent review into discrimination, sexual harassment, and victimisation within Ambulance Victoria.

The Commission also received second year funding totalling of \$362,220 this year from Public Sector Administration Committee and Victoria Police to refund the Charter Education Program (January 2022 to 31 December 2023).

A further \$200,000 was received from the Department of Health and the Department of Education to design, develop, and deliver a school-based anti-racism program to support young people to be active agents in their healthy futures from a mental health and race perspective.

Net cash outflow from financing activities was \$114,493, resulting from transactions in for the Commission's leased motor vehicles and plant and equipment (book value) for the capitalisation of six Microsoft Surface hubs.

Performance measures: Budget Paper No. 3 (BP3) Service Delivery

The annual state budget papers contain performance measures for our key public services. The table below shows our performance against these targets in 2022–23.

Performance measure	Unit of measure	2022–23		
		Actual	Target	Variation (%)
Quantity				
Conciliation and facilitation activities delivered by VEOHRC	number	1,240	900–1,050	+18%
Education and information sessions delivered by VEOHRC	number	1,312	615	+113%
Information and advice provided by VEOHRC	number	7,126	8,000–8,500	-12%
Quality				
Customer satisfaction rating – Education and information sessions delivered by VEOHRC	per cent	92	90	+2%
Customer satisfaction rating – Conciliation and facilitation delivered by VEOHRC	per cent	97	95	+2%
Settlement rate of conciliation and facilitation (VEOHRC)	per cent	64	65	-1%
Timeliness				
VEOHRC complaints and reports of change or suppression practices finalised within six months	per cent	62	85	-23%

HR and workforce

Occupational health and safety

The goal of the Commission's occupational health and safety (OH&S) arrangements is to embed a safety and wellbeing culture into everything we do to ensure employees remain safe and healthy at work. The Commission has its own OH&S processes and uses the Department of Justice and Community Safety's Justice Incidents Management System (JIMS) to record, manage and monitor incidents.

The Commission also has its own local Incident Management Team (IMT) and Incident Management Plan, aimed at enhancing workplace safety and security and ensuring safe systems of work.

The Commission has very few OH&S incidents each year. However, after any incident and in each debriefing, the IMT assesses whether there are or could be any OH&S implications and acts accordingly. There was a total of 4 incidents recorded in JIMS for 2022–23.

To ensure support with hybrid working arrangements, the Commission has trained additional first aiders to cover all days within the office. Contact officers and mental health first aiders have also been made available to staff to support safety and wellbeing.

Justice Incident Management System statistics

	2022-23	2021-22	2020-21	2019-20
Incidents*	4	23	2	1
Injuries requiring first aid or medical treatment	1	1	0	1
Injuries resulting in WorkCover claims	0	0	0	0
WorkCover claims resulting in lost work time	0	0	0	0

*As related to employees (therefore excluding members of the public, contractors, etc). Incidents are defined as including hazards, near misses and injuries.

Employment and conduct principles

The Commission is committed to applying merit and equity principles when appointing employees. The selection processes ensure that applicants are assessed and evaluated equitably and fairly based on the key selection criteria, Jobs and Skills Exchange policy, Review of Action policy and other accountabilities without discrimination.

The Commission is also committed to increasing underrepresented diverse talent to ensure its work and services incorporate diversity of thought and lived experience to reach wider communities across Victoria. The Commission has a key focus on increasing underrepresented diverse talent from First Nations and culturally diverse backgrounds.

Public sector values and employment principles

In addition to the Victorian Public Sector Commission's (VPSC) role under the Public Administration Act 2004 to advocate for public sector professionalism and integrity and to strengthen overall Victorian public sector efficiency, effectiveness and capability, the Commission also has a broad role under its four governing Acts¹, to protect and promote human rights and equal opportunity in employment and related areas for all Victorian organisations.

Internally, in addition to promoting public sector values and employment principles, we have our own set of values – Creativity, Accountability, Rigour and Empathy. These values describe what is important to us in how we act with our colleagues, our partners and the people and communities we work with. During 2022-23 we worked to embed our values into recruitment, induction, and internal governance processes.

¹The four Acts governing the work of the Victorian Equal Opportunity and Human Rights Commission are the *Equal Opportunity Act 2010*; *Charter of Human Rights and Responsibilities Act 2006*; *Racial and Religious Tolerance Act 2001*; and the *Change or Suppression (Conversion) Practices Prohibition Act 2021*.

Workforce inclusion policy

The Commission has an inclusive working environment where equal opportunity and diversity are valued. We continued to deliver these priorities, including:

- an internship program which continues to attract and develop diverse student populations
- advertisement of all vacant ongoing positions internally and externally to encourage applications from more diverse candidates with diverse needs
- diversity and inclusion networks leading and delivering on key focus areas
- internal and external events, such as 'invisible disabilities' and 'language, power, change' that encourage staff and VPS to engage with public conversations about equality
- First Nations cultural competency training for leadership team and staff who work directly with Indigenous customers and clients to the learning and development framework
- conducting race equality audit and incorporating recommendations in the Commission's people and culture plan.

Comparative workforce data

The following tables disclose the head count and full-time equivalent (FTE) of all active public service employees of the Commission, employed in the last full pay period in June of the current reporting period (2023), and in the last full pay period in June of the previous reporting period (2022).

Workforce data trends

	Ongoing		Fixed term		Casual		Total	
	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE
June 2022	43	41	11	10.8	0	0	54	51.8
June 2023	37	35.03	14	13.4	0	0	51	48.43

Details of employment levels in June 2023

	All employees		Ongoing		Fixed term and casual		
	Headcount	FTE	Headcount	FTE	Headcount	FTE	
Demographic data	Gender						
	Male	12	11.4	8	7.4	4	4
	Female	38	36.03	29	27.63	9	8.4
	Self-described	1	1			1	1
	Age						
	Under 25	2	1.6	1	1	1	0.6
	25 – 34	16	15.8	13	12.8	3	3
	35 – 44	13	11.8	10	9	3	2.8
	45 – 54	12	11.63	6	5.63	6	6
	55 – 64	7	6.6	6	5.6	1	1
	Over 64	1	1	1	1		
Classification data	Classification						
	Executive Officers	3	3	0	0	3	3
	Principal Solicitor	0	0	0	0	0	0
	Senior Solicitor	0	0	0	0	0	0
	Solicitor 3	1	0.63	1	0.63	0	0
	VPS 1	0	0	0	0	0	0
	VPS 2	2	1	1	1	1	0.6
	VPS 3	7	4.8	5	4.8	2	2
	VPS 4	10	8.60	9	8.6	1	1
	VPS 5	19	13.20	14	13.2	5	4.8
	VPS 6	9	6.8	7	6.8	2	2
Total active employees*	51	48.43	37	35.03	14	13.40	

Note: 'Active employees' has the same meaning as in Financial Reporting Direction 29C and includes employees on WorkCover leave receiving make up pay. Active employee numbers do not include:

- I. Separated employees that ceased employment with your organisation during the 12 months from the first pay period of July 2021 until the end of the last full pay period of June 2022.
- II. Casual employees who were not employed and paid for work in the final full pay period of June 2022.
- III. People who are added to the payroll in the last full pay period in June 2022 solely for the purpose of paying outstanding entitlements.
- IV. Volunteers, employment agency staff, contractors, consultants, or board members.

Other disclosures

Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria.

MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG-applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Government advertising expenditure

In 2022–23, there were no government advertising campaigns with total media spends of \$100,000 or greater (exclusive of GST).

Consultancy expenditure

In 2022–23 there were 12 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2022–23 in relation to these consultancies is \$340,497 (excl. GST).

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2022–23 (excl. GST)	Future expenditure (excl. GST)
Today Strategic Design Pty Ltd	Facilitate a co-creation process with young people as part of the Bigger Than This Anti-Racism Project. Taking a human-centered design approach, lead participatory workshops	16/11/22	30/06/23	60,184.22	60,184.22	0
Jac Tomlins Consulting	Develop up to 20 education sessions for faith leaders on the harms of change and suppression practices and builds the empathy of participants for LGBTIQ+ people.	29/06/22	30/06/23	60,000	60,000	0

Punchy Digital Media	Digital creative services for the delivery of animated videos	28/09/22	30/06/23	45,450	45,450	0
Jac Tomlins Consulting	Change or Suppression Practices Pastoral Care Guidance and e-learning scenarios	05/05/23	30/06/23	24,000	24,000	0
Karabena Consulting	Consultation with First Nations organisations	27/02/23	30/06/23	23,636.36	23,166	470.36
Knuckles Animation Studio	Illustrations and animation for the Commission's change and suppression practices promotional activities.	05/05/23	30/06/23	22,600	22,600	0
Vic University	Bigger Than This, Anti-racism Project Evaluation	14/11/22	30/06/23	44,600	22,299.65	22,300.35
Monsoon Communications	Assist with development of 2024-26 Strategic Plan	05/05/23	30/06/23	31,818.18	22,000	9,818.18
Enable Workplace Consulting Pty Ltd	Professional debriefing counselling for three Commission teams on three-month trial: enquiry team, complaints team and COS practice group.	23/06/22	30/06/23	14,075.75	12,796.11	1,279.64
Emma Coetsee	Implementation of DR Service Improvement Process	07/06/23	30/06/23	14,400	11,520	2,880
The List G Barristers	Advice to the Commission regarding scope of new attribute and related questions relevant to EO Act and sex worker discrimination	14/10/22	30/06/23	14,075.72	11,300	2,775.72
Patricia Malowney	Disability Access Bench Book	10/05/23	24/08/23	27,700	25,181.82	2,518.18

Information and communication technology expenditure

For the 2022–23 reporting period, the Commission had a total ICT expenditure of \$461,273, with the details shown below.

All operational ICT expenditure business as usual ICT expenditure (excl. GST*)	ICT expenditure related to projects to create or enhance ICT capabilities		
	Non-business as usual ICT expenditure (excl. GST)	Operational expenditure (excl. GST)	Capital expenditure (excl. GST)
272,049	127,024	10,527	51,673

Disclosure of major contracts

The Commission had no major contracts valued at over \$10 million during the financial year ended 30 June 2023.

Freedom of information

Victoria's *Freedom of Information Act 1982* (FOI Act) gives members of the public the right to apply for access to information we hold and is an important part of promoting transparency and accountability.

The Commission holds documents relating to procedures and policy, projects, litigation, dispute resolution, staff, operational and administrative responsibilities, and general correspondence.

The Commission also proactively publishes information about its activities and decision-making on its website, where it can be accessed without a FOI request.

Before making a freedom of information request, we encourage you to just ask us for the information you want. If it is straightforward to access and not private or confidential, we will give it to you. If we consider more work or consideration will be involved, we will help you to make a formal freedom of information request.

How to make a request

Section 17 of the FOI Act requires requests to be:

- in writing
- clear enough to identify which documents are sought
- accompanied by the appropriate application fee, or a request to have the fee waived on hardship grounds

Request to the Commission can be made by:

- email to foi@veohrc.vic.gov.au
- post to: FOI Officer, Level 3, 204 Lygon Street, Carlton Vic 3053

The Commission will charge an access fee in some cases (for example, for photocopying and search and retrieval).

Applicants can contact the Commission's Legal Unit on 1300 292 153 for assistance making a FOI request.

FOI statistics

The Commission received three formal FOI requests during 2022–23.

Office of the Victorian Information Commissioner

If requesters are unhappy about the Commission's handling of a FOI request, they can complain or seek review of our decision to the Office of the Victorian Information Commissioner (OVIC).

The Commission is committed to accountability for its actions and cooperates fully with all OVIC reviews.

The Requesters who are unhappy about the Commission's handling of a FOI request can complain, or seek review of our decision, to the Office of the Victorian Information Commissioner (OVIC).

The Commission is committed to accountability for its actions and cooperates fully with all OVIC reviews.

In 2022–23 OVIC did not notify the Commission of any reviews of an FOI decision.

In 2019–20, OVIC notified the Commission of its decision to uphold an FOI decision of the Commission. In 2020–21 an FOI matter was referred to the Victorian Civil and Administrative Tribunal (VCAT). In 2021–22 VCAT reviewed this FOI decision, and in 2022-23, VCAT published a decision in the matter of *United Firefighters Union of Australia – Victorian Branch v Victorian Equal Opportunity & Human Rights Commission (Review and Regulation)* [2022] VCAT 1193. This decision accepted the submissions made by the Commission.

Further information

Further information on making a request to the Commission can be found on our website <https://www.humanrights.vic.gov.au/about-us/policies/freedom-of-information-policy/>

Compliance with the Building Act

The Commission does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

Compliance with Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The Commission works to ensure it fulfils its requirements on competitive neutrality reporting as required under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

Compliance with the Protected Disclosure Act

The *Protected Disclosure Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The Commission does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct.

We are committed to ensuring transparency and accountability in administrative and management practices. We support the making of disclosures that reveal:

- corrupt conduct
- conduct involving a substantial mismanagement of public resources
- conduct involving a substantial risk to public
- health and safety or the environment.

We will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. We will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

Reporting procedures

Disclosures about the Commission or any of its employees can be made to the Independent Broad-based Anti-Corruption Commission.

Address: Level 1, North Tower, 459 Collins Street
Melbourne, VIC 3000

Phone: 1300 735 135
Internet: www.ibac.vic.gov.au
Email: info@ibac.vic.gov.au

For the Commission's protected disclosure procedures, how we protect people from reprisals and more information about reporting improper conduct go to www.humanrights.vic.gov.au.

Compliance with the Carers Recognition Act

The Commission has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012*. Externally, these obligations include promoting the principles of the Act to people in care relationships who receive our services, and to the wider community, by:

- distributing printed information about the Act on our website for the benefit of members of the public
- continuing to educate the community about the rights of carers under the *EOA* through social media channels, project initiatives and training workshops
- providing a publicly available Enquiry Line for members of the public to make complaints about discrimination, including based on their status as carer, as well as the opportunity to participate in our complaints resolution process.

Internally the Commission meets its obligations through flexible work and personal carers leave policies to support staff with carer obligations.

Compliance with the Disability Act

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community. The Act requires public sector bodies to prepare a disability action plan and report on its implementation in their annual report.

The Commission's 2018–20 Disability Action Plan (DAP) has been reviewed and updated. The update DAP will be incorporated into to the Commission's 2024–26 People and Culture plan.

Key activities undertaken in 2022–23 that continue to fulfil our commitments under the DAP include:

- reviewing inclusion at the Commission as part of the equity audit
- applying an intersectional lens to the ongoing redevelopment of the Commission's disability action plan and associated strategic work
- contributing to strategic advocacy work for systemic disability discrimination issues
- engaging with the VPS Enablers' Network and associated diversity groups throughout the broader public service
- continuing our journey to becoming an inclusive employer of choice for people with disability
- maintaining Scope accreditation for Communication Access.

Office based environmental impacts

We are committed to minimising our environmental impact. The Commission occupies 1406 sqm of office floorspace which is managed by the Department of Justice and Community Safety, and any consumption reduction targets and infrastructure initiatives to achieve those targets are reported in the Department's Annual Report.

The facilities management system for the building occupied by the Commission cannot isolate the Commission's floorspace. Therefore, no separate electricity or water consumption performance can be reported here, although it is captured in the overall departmental statistics. When offices are open, we do assist in power consumption reduction by requiring staff to turn off lights when meetings are finished and turn off desktop computers and monitors at the end of the day. All Commission computer monitors also have timed screensavers.

To minimise waste and consumables, we:

- require all staff to use office landfill, and recycle bins (and provides compost bins for biodegradable waste)
- collect mobile phones, corks, and batteries for recycling.

All staff are also encouraged to use the option of double-sided printing wherever possible. We use energy-efficient printers and recycled paper.

To reduce fuel consumption and transport costs, our two vehicles have hybrid electric/petrol motors, and staff are encouraged to use public transport for work travel where possible.

Additional Commission information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Commission and are available on request, subject to the provisions of the *Freedom of Information Act 1982*.

1. Declarations of pecuniary interests that have been duly completed by all relevant officers of the Commission
2. Details of shares held by senior officers of the Commission as nominee or held beneficially in a statutory authority or subsidiary
3. Details of all consultancies and contractors including:
 - consultants/contractors engaged
 - services provided
 - expenditure committed to for each engagement.

The information is available on request from foi@veohrc.vic.gov.au

Attestation for financial management compliance with Ministerial Standing Direction 5.1.4

I, Laurinda Gardner, on behalf of the Board, certify that the Victorian Equal Opportunity and Human Rights Commission has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Signed



Laurinda Gardner
Chair, Audit and Risk Management Committee

Financial notes and statements

Declaration in the financial statements

The attached financial statements for the Victorian Equal Opportunity and Human Rights Commission have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2023 and financial position of the Commission at 30 June 2023.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 14 November 2023.



Ro Allen

Commissioner

Victorian Equal Opportunity and Human Rights Commission

14 November 2023



Alfred Chengeta

Senior Adviser, Finance and Procurement

Victorian Equal Opportunity and Human Rights Commission

14 November 2023



Laurinda Gardner

Acting Chairperson of the Board

Victorian Equal Opportunity and Human Rights Commission

14 November 2023

Independent Auditor's Report

To the Board of the Victorian Equal Opportunity and Human Rights Commission

Opinion	<p>I have audited the financial report of the Victorian Equal Opportunity and Human Rights Commission (the Commission) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2023 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • declaration in the financial statement. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Commission as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
The Board's responsibilities for the financial report	<p>The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

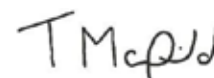
Auditor's responsibilities for the audit of the financial report As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MELBOURNE
24 November 2023



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement for the financial year ended 30 June 2023

	Notes	2023 \$	2022 \$
Continuing operations			
Income from transactions			
Output appropriations	2.1	9,163,512	9,621,876
Government grants	2.3	768,927	1,302,220
Total income from transactions		9,932,439	10,924,096
Expenses from transactions			
Employee expenses	3.1.1	(7,391,100)	(7,789,000)
Depreciation and amortisation	4.1.1	(95,528)	(90,144)
Interest expense	6.1	(714)	(794)
Other operating expenses	3.2	(3,176,514)	(2,824,866)
Total expenses from transactions		(10,663,856)	(10,704,804)
Net result from transactions (net operating balance)		(731,418)	219,292
Other economic flows included in net result			
Other gain/(loss) from other economic flows	8.1	9,645	71,962
Total other economic flows included in net result		9,645	71,962
Net result		(721,773)	291,254
Comprehensive result		(721,773)	291,254

The accompanying notes form part of these financial statements.

Balance sheet as at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Financial assets			
Cash and deposits	6.2	1,852,801	1,068,654
Receivables	5.1	2,451,433	2,985,495
Total financial assets		4,304,234	4,054,149
Non-financial assets			
Plant and equipment	4.1	147,710	62,171
Intangible assets	4.2	6,477	84,199
Other non-financial assets	5.4	19,334	38,530
Total non-financial assets		173,522	184,900
Total assets		4,477,756	4,239,049
Liabilities			
Payables	5.2	834,394	549,156
Contract liabilities	5.3	732,500	-
Borrowings	6.1	51,082	62,229
Employee-related provisions	3.1.2	1,259,582	1,324,657
Total liabilities		2,877,558	1,936,042
Net assets		1,600,198	2,303,007
Equity			
Accumulated (deficit)		(1,029,265)	(307,491)
Contributed capital		2,629,463	2,610,498
Net worth		1,600,198	2,303,007

The accompanying notes form part of these financial statements.

Cash flow statement for the financial year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipts			
Receipts from government		11,217,965	10,631,434
Total receipts		11,217,965	10,631,434
Payments			
Payments to suppliers and employees		(10,318,614)	(10,480,357)
Interest and other costs of finance paid		(714)	(794)
Total payments		(10,319,328)	(10,481,151)
Net cash flows from operating activities	6.2.1	898,637	150,283
Cash flows from investing activities			
Purchases of non-financial assets		(103,346)	-
Net cash flows (used in) investing activities		(103,346)	-
Cash flows from financing activities			
Repayment of borrowings		(11,147)	(11,061)
Net cash flows (used in) financing activities		(11,147)	(11,061)
Net increase in cash and cash equivalents		784,145	139,221
Cash and cash equivalents at beginning of the financial year		1,068,656	929,435
Cash and cash equivalents at end of the financial year	6.2	1,852,801	1,068,656

The accompanying notes form part of these financial statements.

Statement of changes in equity for the financial year ended 30 June 2023

	Accumulated surplus/(deficit) \$	Contributions by owner \$	Total \$
Balance at 1 July 2021	(598,746)	2,610,498	2,011,752
Net result for the year	291,254	-	291,254
Balance at 30 June 2022	(307,492)	2,610,498	2,303,006
Contributed capital – net asset base		18,965	18,965
Net result for the year	(721,773)	-	(721,773)
Balance at 30 June 2023	(1,029,265)	2,629,463	1,600,198

The accompanying notes form part of these financial statements.

1. About this report

The Victorian Equal Opportunity and Human Rights Commission (the Commission) is an independent statutory authority created under the *Equal Opportunity Act 2010* (and previous versions of this legislation). The Commission has functions under Parts 8–12 of the *Equal Opportunity Act*, ss 40–42 of the *Charter of Human Rights and Responsibilities Act 2006*, Part 3 of the *Racial and Religious Tolerance Act 2001*, and Parts 3 and 4 of *Change or Suppression (Conversion) Practices Prohibition Act 2021*. It operates as an independent statutory authority under the Department of Justice and Community Safety and reports to Parliament through the Attorney-General.

Its principal address is:

Victorian Equal Opportunity and Human Rights Commission
Level 3, 204 Lygon Street
Carlton Vic 3053

A description of the nature of its operations and its principal activities is included in the *Report of Operations*, which does not form part of these financial statements.

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Commission.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements 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. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

These financial statements cover the Victorian Equal Opportunity and Human Rights Commission as an individual reporting entity.

Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS), which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. Funding delivery of our services

Introduction

The Commission works with others to eliminate discrimination and build a community that respects and promotes human rights and equal opportunity. We do this through:

- a free telephone enquiry line to provide information on the Commission's services and laws administered by the Commission
- a free, fair and timely dispute resolution service for complaints under the Equal Opportunity Act, and the Racial and Religious Tolerance Act
- information and education about equal opportunity, racial and religious vilification, and human rights
- undertaking research on discrimination and equal opportunity issues and advising Government on discriminatory legislation
- monitoring the operation of the Charter and presenting the Attorney-General with an annual Charter report
- intervening in court or tribunal proceedings that involve interpretation or application of the Charter or raise equal opportunity issues
- reviewing a public authority's programs and practices to determine their compatibility with human rights when requested
- reviewing activities for compliance with the Equal Opportunity Act, on request
- reviewing the effect of statutory provisions and the common law on human rights and providing a report to the Attorney-General when requested
- assisting the Attorney-General with the four- and eight-year reviews of the Charter.

To enable the Commission to fulfil its objective and provide outputs as described above, it receives income mainly in the form of parliamentary appropriations. The Commission also receives market based fees providing education, training and consultancy services.

Structure

- 2.1 Summary of income that funds the delivery of our services**
- 2.2 Appropriations**
- 2.3 Grants**

2.1 Summary of income that funds the delivery of our services

	Notes	2023 \$	2022 \$
Output appropriations	2.2	9,163,512	9,621,876
Grants	2.3	768,927	1,302,220
Total income from transactions		9,932,439	10,924,096

Revenue and income that fund the delivery of the Commission's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Appropriations

Once annual appropriations are applied by the Treasurer, they become controlled by the Commission and is recognised as income when applied for the purposes defined under the relevant Appropriations Act.

Output appropriations: Income from the outputs the Commission provides to the Government is recognised when those outputs have been delivered and the relevant minister has certified delivery of those outputs in accordance with specified performance criteria.

2.3 Grants

	2023 \$	2022 \$
Income recognised under AASB 1058		
Government grant – Department of Justice and Community Safety	36,222	36,222
Government grant – Victoria Police	36,222	36,222
Government grant – Department of Education and Training (DET)	82,929	36,222
Government grant – Department of Premier and Cabinet (DPC)	36,222	36,222
Government grant – Department of Environment Land Water and Planning (DELWP)	36,222	36,222
Government grant – Department of Treasury and Finance (DTF)	136,222	36,222
Government grant – Department of Jobs, Precincts and Regions (DJPR)	36,222	36,222
Government grant – Department of Transport (DOT)	36,222	36,222
Government grant – Department of Families Fairness and Housing (DFFH)	36,222	36,222
Government grant – Department of Health (DOH)	296,222	976,222
Total grants	768,927	1,302,220

Grants recognised under AASB 1058

The Commission has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Commission has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Commission recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- a. contributions by owners, in accordance with AASB 1004 *Contributions*
- b. revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15
- c. a lease liability in accordance with AASB 16 *Leases*
- d. a financial instrument, in accordance with AASB 9
- e. a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers.

3. The cost of delivering our services

Introduction

This section provides an account of the expenses incurred by the Commission in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Other operating expenses

3.1 Expenses incurred in delivery of services

	Notes	2023 \$	2022 \$
Employee benefit expenses	3.1.1	7,391,100	7,789,000
Other operating expenses	3.2	3,176,514	2,824,866
Total expenses incurred in delivery of services		10,567,613	10,613,866

3.1.1 Employee benefits in the comprehensive operating statement

	2023 \$	2022 \$
Defined contribution superannuation expense	579,975	625,717
Defined benefit superannuation expense	21,775	21,621
Salaries, wages, annual leave and long service leave	6,419,045	6,704,443
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	370,305	437,218
Total employee expenses	7,391,100	7,789,000

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The Commission does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Commission is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee benefits in the balance sheet

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2023 \$	2022 \$
Current provisions:		
Salaries		
Unconditional and expected to settle within 12 months	4	-
Annual leave		
Unconditional and expected to settle within 12 months	343,416	379,523
Unconditional and expected to settle after 12 months	52,150	61,585
Long service leave		
Unconditional and expected to settle within 12 months	62,787	60,645
Unconditional and expected to settle after 12 months	485,569	360,089
Provisions for on-costs		
Unconditional and expected to settle within 12 months	117,244	120,569
Unconditional and expected to settle after 12 months	74,573	78,118
Total current provisions for employee benefits	1,135,744	1,060,530

Non-current provisions:		
Employee benefits	104,807	224,608
On-costs	19,031	39,518
Total non-current provisions for employee benefits	123,838	264,126
Total provisions for employee benefits	1,259,582	1,324,656

Reconciliation of movement in on-cost provision

	2023 \$
Opening balance	238,205
Additional provisions recognised	143,780
Reductions arising from payments etc.	(159,181)
Closing balance	222,804
Current	202,609
Non-current	20,194

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the Commission does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Commission expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability; even where the Commission does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – if the Commission expects to wholly settle within 12 months; and
- present value – if the Commission does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an ‘other economic flow’ in the net result.

3.1.3 Superannuation contributions

Employees of the Commission are entitled to receive superannuation benefits and the Commission contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

As noted before, the defined benefit liability is recognised in DTF as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the Commission.

Fund	Paid contribution for the year		Contribution outstanding at year end	
	2023 \$	2022 \$	2023 \$	2022 \$
Defined benefit plans^(a)				
State Superannuation Fund – revised and new	21,775	21,621	-	-
Defined contribution plans				
VicSuper	255,334	375,120	-	-
Other	324,641	250,597	-	-
Total	601,750	647,339	-	-

Note: (a) The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 Other operating expenses

	2023 \$	2022 \$
Supplies	1,021,274	734,006
Purchase of services (including remuneration of auditors)	1,967,265	2,038,297
Maintenance	187,974	52,563
Total other operating expenses	3,176,514	2,824,866

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

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

4. Key assets available to support output delivery

Introduction

The Commission controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Commission to be utilised for delivery of those outputs.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Structure

- 4.1 Total plant and equipment
- 4.2 Intangible assets

4.1 Total plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Building leasehold improvements at fair value	1,525,694	1,525,694	(1,525,694)	(1,525,694)	-	-
Plant and equipment at fair value	103,346	25,949	(6,577)	(25,949)	96,769	-
ROU Motor Vehicles at fair value	65,914	65,914	(14,972)	(3,743)	50,942	62,171
Net carrying amount	1,694,953	1,617,556	(1,547,243)	(1,555,386)	147,710	62,171

Initial recognition: Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change are transferred at their carrying amount.

The cost of a leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Right-of-use asset acquired by lessees – Initial measurement

The Commission recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Subsequent measurement: Property, plant and equipment (PPE) as well as right-of-use assets under leases are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Right-of-use asset – Subsequent measurement

The Commission depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Vehicles are valued using the depreciated replacement cost method. The Department of Justice and Community Safety acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Department of Justice and Community Safety who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Impairment of plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

Refer to Note 7.3 for additional information on fair value determination of property, plant and equipment.

4.1.1 Depreciation and amortisation

Charge for the period		
	2023 \$	2022 \$
Plant and equipment	6,577	1,473
Motor vehicles	11,229	10,950
Intangible produced assets (amortisation)	77,722	77,722
Total depreciation and amortisation	95,528	90,144

All infrastructure assets, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Leasehold improvements	4 to 5 years
Plant and equipment	10 years
Vehicles (leased)	3 years
Capitalised software development costs	10 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Right-of-use assets are generally depreciated over the shorter of the asset's useful lives and lease term. Where the Commission obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.2 Carrying value by “purpose” groups ^(a)

	Public order and safety	
	2023 \$	2022 \$
Nature-based classification		
Plant and equipment at fair value	96,769	-
Motor Vehicles at fair value	51,082	62,229
Net carrying amount	147,851	62,229

Note: (a) Property, plant and equipment are classified primarily by the 'purpose' for which the assets are used, according to one of ten purpose groups based upon 'classification of the functions of government' (COFOG). All assets in a purpose group are further sub-categorised according to the asset's 'nature' (i.e. buildings, plant and equipment), with each sub-category being classified as a separate class of asset for financial reporting purposes.

4.1.3 Reconciliation of movements in carrying amount of plant and equipment

	Plant and equipment at fair value		Motor vehicles at fair value		Total	
	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Opening balance ^(a)	(0)	1,473	62,171	28,296	62,171	29,769
Additions	103,346	-	-	65,914	103,346	65,914
Disposals	-	-	-	(21,089)	-	(21,089)
Depreciation/ amortisation expense	(6,577)	(1,473)	(11,229)	(10,950)	(17,806)	(12,422)
Closing balance	96,769	(0)	50,942	62,171	147,711	62,171

Note: (a) The 2022–23 opening balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2022 relating to finance leases.

4.2 Intangible assets

	Capitalised computer software		Work-in-progress computer software		Total	
	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Gross carrying amount						
Opening balance	777,218	777,218	-	-	777,218	777,218
Additions	-	-	-	-	-	-
Closing balance	777,218	777,218			777,218	777,218
Accumulated amortisation						
Opening balance	693,019	615,297	-	-	693,019	615,297
Amortisation of intangible produced assets	77,722	77,722	-	-	77,722	77,722
Closing balance	770,741	693,019	-	-	770,741	693,019
Net book value at end of financial year	6,477	84,199	-	-	6,477	84,199

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

An **internally generated intangible asset** arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives, are depreciated as an 'expense from transactions' on a straight line basis over their useful lives. Produced intangible assets have useful lives of ten years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight line basis over their useful lives. The amortisation period is ten years.

Impairment of intangible assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired. Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in section 4.1.1.

Significant intangible assets

The Commission has capitalised software development expenditure for the development of Resolve Software. Its useful life is ten years and will be fully amortised by 2023–24 financial year.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Commission's controlled operations.

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Contract liabilities
- 5.4 Other non-financial assets

5.1 Receivables

	2023 \$	2022 \$
Statutory		
Amount owing from Department of Justice and Community Safety	2,451,433	2,985,495
Total receivables	2,451,433	2,985,495

Represented by

Current receivables	2,346,626	2,760,886
Non-current receivables	104,807	224,608

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Department of Justice and Community Safety represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

5.2 Payables

	2023 \$	2022 \$
Contractual		
Supplies and services	159,559	53,316
Other payables	671,567	495,068
Statutory		
Fringe benefits tax payable	403	771
Total payables	831,529	549,155

Represented by

Current payables	831,529	549,155
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Payables consist of:

- **contractual payables**, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Commission prior to the end of the financial year that are unpaid.
- **statutory payables**, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. No interest is charged on the 'other payables'.

Maturity analysis of contractual payables ^(a)

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
2023						
Supplies and services	831,126	831,126	831,126	-	-	-
Total	831,126	831,126	831,126	-	-	-
2022						
Supplies and services	548,384	548,384	548,384	-	-	-
Total	548,384	548,384	548,384	-	-	-

Note: (a) Maturity analysis is presented using the contractual undiscounted cash flows.

5.3 Contract liabilities

	2023 \$	2022 \$
Unearned/Prepaid Income (Current)		
Unearned revenue	732,500	-
Total payables	732,500	-

Represented by

Current contract liabilities	732,500	-
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5.4 Other non-financial assets

	2023 \$	2022 \$
Current assets		
Prepayments	19,334	38,530
Total current assets	19,334	38,530

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6. How we financed our operations

Introduction

This section provides information on the sources of finance utilised by the Commission during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Commission.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

- 6.1 Borrowings
- 6.2 Cash flow information and balances
- 6.3 Commitments for expenditure
- 6.4 Leases

6.1 Borrowings

	2023 \$	2022 \$
Current borrowings		
Lease liabilities ^(a)	11,287	11,147
Total current borrowings	11,287	11,147
Non-current borrowings		
Lease liabilities ^(a)	39,795	51,082
Total non-current borrowings	39,795	51,082
Total borrowings	51,082	62,229

Note: (a) Secured by the leased assets, as the rights to the leased assets revert to the lessor in the event of default

'Borrowings' refer to leases. Borrowings are classified as financial instruments. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Maturity analysis of borrowings

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
2023						
Lease liabilities	51,082	51,890		2,965	8,896	40,029
Total	51,082	51,890	-	2,965	8,896	40,029
2022						
Lease liabilities	62,229	62,943	-	2,965	8,896	51,082
Total	62,229	62,943	-	2,965	8,896	51,082
Interest expense						
				2023 \$		2022 \$
Interest on leases				714		794
Other interest expense				304		306
Total interest expense				1,019		1,100

'Interest expense is recognised in the period in which it is incurred.

6.2 Cash flow information and balances

Cash and deposits, comprise cash at bank.

	2023 \$	2022 \$
Total cash and deposits disclosed in the balance sheet	1,852,801	1,068,654
Balance as per cash flow statement	1,852,801	1,068,654

Due to the State of Victoria's investment policy and government funding arrangements, government departments and agencies do not hold a large cash reserve in their bank accounts. Cash received by a department and agencies from the generation of revenue is generally paid into the State's bank account, known as the Public Account. Similarly, any departmental or agency expenditure, including those in the form of cheques drawn by the Commission for the payment of goods and services to its suppliers and creditors are made via the Public Account. The process is such that, the Public Account would remit cash required for the amount drawn on the cheques. This remittance by the Public Account occurs upon the presentation of the cheques by the Commission's suppliers or creditors.

6.2(b) Reconciliation of net result for the period to cash flow from operating activities

	2023 \$	2022 \$
Net result for the period	(721,773)	291,254
Non-cash movements		
Depreciation and amortisation of non-current assets	95,528	90,144
Long service leave revaluation	(9,645)	(71,962)
Accrued salaries	(4)	
Addition to net asset base	18,965	
Movements in assets and liabilities		
(Increase)/decrease in receivables	534,062	(292,663)
(Increase)/decrease in prepayments	19,196	25,232
(Decrease)/increase in payables	285,238	298,576
(Decrease)/increase in provisions excluding Long Service Leave revaluation	(55,430)	(190,300)
(Decrease)/increase in other liabilities	732,500	
Net cash flows from operating activities	898,637	150,282

6.3 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

Nominal amounts	< 1 year \$	1-5 years \$	5+ Years \$	Total \$
2023				
Total commitments (inclusive of GST)	-	-	-	-
Less GST recoverable			-	
Total commitments (exclusive of GST)	-	-	-	-

Nominal amounts	< 1 year \$	1-5 years \$	5+ Years \$	Total \$
2022				
Total commitments (inclusive of GST)	-	-	-	-
Less GST recoverable			-	
Total commitments (exclusive of GST)	-	-	-	-

6.4 Leases

Information about leases for which the Commission is a lessee is presented below.

The Commission's leasing activities

The lease entered into by the Commission relates to motor vehicles with maximum lease terms of 3 years.

6.4 (a) Amounts recognised in the Statement of Comprehensive Statement

The following amounts are recognised in the Statement of Comprehensive Operating Statement relating to leases:

	2023 \$	2022 \$
Interest expense on lease liabilities	714	794
Total amount recognised in the statement of comprehensive statement	714	794

A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Commission assesses whether the contract meets three key evaluations:

- Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Commission and for which the supplier does not have substantive substitution rights
- Whether the Commission has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Commission has the right to direct the use of the identified asset throughout the period of use
- Whether the Commission has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount

Recognition and measurement of leases as a lessee

Lease Liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the Commission's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low-value assets

The Commission has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

The Commission presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

7. Risks contingencies and valuation judgements

Introduction

The Commission is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Commission related mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and liabilities
- 7.3 Fair value determination

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Commission's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the commission to collect the contractual cash flows
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Commission recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables).

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value minus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Commission recognises the following liabilities in this category:

- payables (excluding statutory payables)
- borrowings (including lease liabilities).

Offsetting financial instruments: Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, the Commission has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where the Commission does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Commission retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Commission has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Commission has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Commission's continuing involvement in the asset.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the Commission's business model for managing its financial assets has changes such that its previous model would no longer apply.

However, the Commission is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and all Victorian government departments are required to apply the PMF under the Standing Directions of the Assistant Treasurer 2018.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

7.1.1 Financial instruments: Categorisation

	Contractual financial assets – loans and receivables and cash	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2023			
Contractual financial assets			
Cash and deposits	1,852,801	-	1,852,801
Receivables ^(a)			
Sale of goods and services	-	-	-
Total contractual financial assets	1,852,801	-	1,852,801
Contractual financial liabilities			
Payables ^(a)			
Supplies and services	-	831,126	831,126
Borrowings			
Lease liabilities	-	51,082	51,082
Total contractual financial liabilities	-	882,208	882,208

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

	Contractual financial assets - loans and receivables and cash \$	Contractual financial liabilities at amortised cost \$	Total \$
2022			
Contractual financial assets			
Cash and deposits	1,068,654	-	1,068,654
Receivables ^(a)			
Sale of goods and services		-	-
Total contractual financial assets	1,068,654	-	1,068,654
Contractual financial liabilities			
Payables ^(a)			
Supplies and services	-	548,384	548,384
Borrowings			
Lease liabilities	-	62,229	62,229
Total contractual financial liabilities	-	610,613	610,613

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

7.1.2 Financial instruments – Net holding gain/(loss) on financial instruments by category

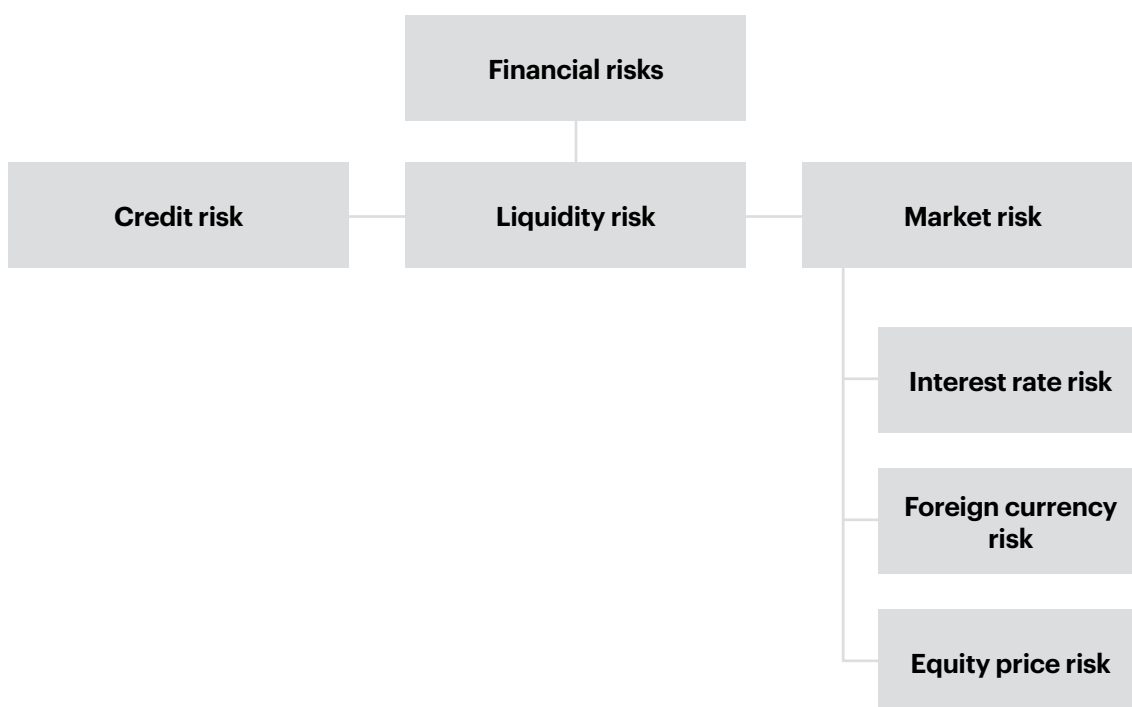
	Total interest expense \$
2023	
Contractual financial liabilities	
Financial liabilities at amortised cost	714
Total contractual financial liabilities	714

	Total interest expense \$
2022	
Contractual financial liabilities	
Financial liabilities at amortised cost	794
Total contractual financial liabilities	794

The net holding gains or losses disclosed above are determined as follows:

- for financial liabilities measured at amortised cost, the net gain or loss is calculated by taking the interest expense, plus or minus foreign exchange gains or losses arising from the revaluation of financial liabilities measured at amortised cost
- for financial asset and liabilities that are mandatorily measured at or designated at fair value through net result, the net gain or loss is calculated by taking the movement in the fair value of the financial asset or liability.

7.1.3 Financial risk management objectives and policies



As a whole, the Commission's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Commission's financial risks within the government policy parameters.

The Commission's main financial risks include credit risk, liquidity risk and interest rate risk. The Commission manages these financial risks in accordance with its financial risk management policy.

The Commission uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Executive and Audit and Risk Committee.

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Commission's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Commission. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Commission's financial assets is minimal because the main debtor is the Department of Justice and Community Safety. Credit risk in relation to receivables is monitored by management by reviewing the ageing of receivables on a monthly basis.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Commission will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments and debts that are more than 60 days overdue.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

There has been no material change to the Commission's credit risk profile in 2022-23.

Credit quality of financial assets ^(a)

2023	Financial Institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$	\$	\$	\$	\$
Financial assets					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	1,852,801	-	-	-	1,852,801
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	1,300	-	-	-	1,300
Total financial assets	1,854,101	-	-	-	1,854,101

Credit quality of contractual financial assets that are neither past due nor impaired ^(a)

2022	Financial Institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$	\$	\$	\$	\$
Financial assets					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	1,068,654	-	-	-	1,068,654
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	-	-	-	-	-
Total financial assets	1,068,654	-	-	-	1,068,654

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

The Commission records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the Commission's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

Although not a financial asset, contract assets recognised applying AASB 15 (refer to Note 6.1) are also subject to impairment however it is immaterial.

Statutory receivables and at amortised cost

The Commission's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance has been recognised.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Commission operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The Commission's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Financial instruments: Market risk

The Commission's exposure to market risk is deemed insignificant based on prior periods' data and current assessment of risk.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Commission does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk

Interest rate exposure of financial instruments

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates are set out in the table that follows.

	Interest rate exposure				
	Weighted average effective interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
2023	%	\$	\$	\$	\$
Financial Assets					
Cash and deposits		1,852,801	-	-	1,852,801
Receivables: ^(a)		-	-	-	-
Sale of goods and services		-	-	-	-
Total financial assets		1,852,801	-	-	1,852,801
Financial Liabilities					
Payables: ^(a)		-	-	-	-
Supplies and services		831,126	-	-	831,126
Lease liabilities	2.50%	51,082	-	51,082	-
Total financial liabilities		882,208	-	51,082	831,126
2022					
Financial Assets					
Cash and deposits		1,068,654	-	-	1,068,654
Receivables: ^(a)		-	-	-	-
Sale of goods and services		-	-	-	-
Total financial assets		1,068,654	-	-	1,068,654
Financial Liabilities					
Payables: ^(a)		-	-	-	-
Supplies and services		548,384	-	-	-
Lease liabilities	2.50%	62,229	-	62,229	-
Total financial liabilities		610,613	-	62,229	-

Note: (a) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government, and GST payables).

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission has minimal exposure to cash flow interest rate risk through cash and deposits.

7.2 Contingent assets and contingent liabilities

There were no contingent assets or liabilities at balance date not provided for in the Balance Sheet (2022: \$Nil).

7.3 Fair value determination

This section sets out information on how the Commission determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- plant and equipment.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes. The Commission determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Commission determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Commission, in conjunction with the Valuer General Victoria (VGV) and the Department of Justice and Community Safety monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

7.3.1 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The Commission currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2023-24 reporting period.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits	Payables:
Receivables:	• For supplies and services
• Other receivables	• Other payables

There have been no transfers between levels during the period.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2023	Fair value measurement at end of reporting period using Level 3 ^(a)
	\$	\$
2023		
Plant and equipment at fair value		
Plant and equipment	96,769	96,769
Total of plant and equipment at fair value	96,769	96,769

Note: (a) Classified in accordance with the fair value hierarchy.

	Carrying amount as at 30 June 2022	Fair value measurement at end of reporting period using Level 3 ^(a)
	\$	\$
2022		
Plant and equipment at fair value		
Plant and equipment	-	-
Total of plant and equipment at fair value	-	-

Note: (a) Classified in accordance with the fair value hierarchy.

There have been no transfers between levels during the period.

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2023. For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 fair value movements

	Plant and equipment \$
2023	
Opening balance	
Purchases (sales)	(0)
Transfers from the Department of Justice and Community Safety	-
Gains or losses recognised in net result	
Depreciation	(6,577)
Closing balance	(6,577)

	Plant and equipment \$
2022	
Opening balance	
Purchases (sales)	1,473
Transfers from the Department of Justice and Community Safety	-
	-
Gains or losses recognised in net result	
Depreciation	(1,473)
Closing balance	(0)

Description of significant unobservable inputs to Level 3 valuations

2023 and 2022	Valuation technique	Significant unobservable inputs	Range	Sensitivity of fair value measurement to changes in significant unobservable inputs ^(a)
Plant and equipment	Current replacement cost	Cost per unit Useful life of plant and equipment	\$15,000– \$20,000 5 to 10 years	A significant increase or decrease in cost per unit would result in a significantly higher or lower valuation. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation

Significant unobservable inputs have remained unchanged since June 2022.

8. Other disclosures

Introduction

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

Structure

- 8.1 Other economic flows included in net result**
- 8.2 Responsible persons**
- 8.3 Remuneration of executives**
- 8.4 Related parties**
- 8.5 Remuneration of auditors**
- 8.6 Subsequent events**
- 8.7 Australian Accounting Standards issued that are not yet effective**
- 8.8 Glossary of technical terms**
- 8.9 Style conventions**

8.1 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions.

Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	2023 \$	2022 \$
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability (revaluation gain/(loss) due to changes in bond rates)	9,645	71,962
Total other gain/(loss) from other economic flows	9,645	71,962

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held positions of Ministers and Accountable Officers in the Department of Justice and Community Safety are as follows:

Attorney-General	The Hon. Jaclyn Symes, MP	1 July 2022 – 30 June 2023
Acting Attorney-General	The Hon. Anthony Richard Carbines, MP	23 September 2022 – 2 October 2022
Acting Attorney-General	The Hon. Anthony Richard Carbines, MP	28 December 2022 – 14 January 2023
Acting Attorney-General	The Hon. Anthony Richard Carbines, MP	29 April 2023 – 30 April 2023
Secretary	Rebecca Falkingham	1 July 2022 - 14 October 2022
Secretary	Kate Houghton	5 December 2022 – 30 June 2023
Acting Secretary	Peta McCammon	15 October 2022 – 4 December 2022

The persons who held positions as Accountable Officer and Board Members of the Commission are as follows:

Commissioner	Ro Allen	1 July 2022 – 30 June 2023
Chair of the Board	Ms Taryn Lee	1 July 2022 – 30 June 2023
Board Member	Ms Laurinda Gardner	1 July 2022 – 30 June 2023
Board Member	Mr Mathew Finnis	1 July 2022 – 14 March 2023

Remuneration

Income Band of the Board and Commissioner	Total Remuneration	
	2023	2022
	No.	No.
\$0 – \$9,999	3	7
\$360,000 – \$369,999	1	0
\$400,000 – \$499,999	0	1
Total	4	8

8.3 Remuneration of executives

The number of executive officers, other than ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 Employee Benefits) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.4)

	2023 \$	2022 \$
Short-term employee benefits	319,920	458,690
Post-employment benefits	31,169	65,523
Other long-term benefits	54,748	(42,146)
Termination benefits	-	84,023
Total remuneration^(a)	405,837	566,090
Total number of executives	2	4
Total annualised employee equivalents^(b)	1	2

Note: (a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are reported within the related parties note disclosure (Note 8.4). (b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.4 Related parties

The Commission is an independent statutory authority of the State of Victoria created under the *Equal Opportunity Act 2010* (and previous versions of this legislation) and reports to Parliament through the Attorney-General.

Related parties of the Commission include:

- all cabinet ministers and their close family members;
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements; and
- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over).

All related party transactions have been entered into on an arm's length basis.

Key management personnel of the Commission include:

- the Commissioner
- the Director, Operations and Services
- the Director, Programs
- Ms Taryn Lee – Board Member (Chair)
- Ms Laurinda Gardner – Board Member
- Mr Matthew Finnis – Board Member.

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits of Portfolio Ministers. The Ministers' remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and are reported within the State's Annual Financial Report.

Compensation of KMPs	2023 \$	2022 \$
Short-term employee benefits	676,439	800,469
Post-employment benefits	57,160	89,742
Other long-term benefits	58,946	13,316
Termination benefits	-	84,023
Total	792,545	987,549

Transactions and balances with key management personnel and other related parties

Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. The Commission receives income from Government as shown in the Comprehensive Operating Statement. The Commission makes payments such as payroll tax, superannuation contributions and work cover to government related entities as shown in note 3.1.1 and audit fees to the Victorian Auditor-General's Office (VAGO) as shown in note 8.5.

Other transactions

Other related transactions requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

8.5 Remuneration of auditors

	2023 \$	2022 \$
Victorian Auditor-General's Office		
Audit of the financial statements	25,400	25,400
Total remuneration of auditors	25,400	25,400

8.6 Subsequent events

There are no subsequent events.

8.7 Australian Accounting Standards issued that are not yet effective

8.7.1 Leases

Certain new and revised accounting standards have been issued but are not effective for the 2022–23 reporting period. These accounting standards have not been applied to the Commission's financial statements. The Commission is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- AASB 2022-10 amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 *Non-current Assets Held for Sale and Discontinued Operations* or if it is highly probable that it will be used for an alternative purpose
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence. This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or NonCurrent and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants AASB 2020-1 amended AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022.

AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022.

AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1. Among other things, it:

- clarifies that only those covenants that an entity must comply with at or before the reporting date affect a liability's classification as current or non-current
- requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within twelve months after the reporting date.

The Commission is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

8.8 Glossary of technical terms

The following is a summary of the major technical terms used in this report.

Amortisation is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Comprehensive result is the amount included in the comprehensive operating statement representing total change in net worth other than transactions with owners as owners.

Controlled item generally refers to the capacity of a department to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Financial asset is any asset that is:

- a. cash
- b. an equity instrument of another entity
- c. a contractual right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or

- d. a contract that will or may be settled in the entity's own equity instruments and is:
- a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial liability is any asset that is:

- a. a contractual obligation:
- to deliver cash or another financial asset to another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- b. a contract that will or may be settled in the entity's own equity instruments and is:
- a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial statements comprises:

- a. a balance sheet as at the end of the period
- b. a comprehensive operating statement for the period
- c. a statement of changes in equity for the period
- d. a cash flow statement for the period
- e. notes, comprising a summary of significant accounting policies and other explanatory information
- f. comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements
- g. a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, and amortisation of discounts or premiums in relation to borrowings.

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net acquisition of non-financial assets (from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net financial liabilities is calculated as liabilities less financial assets, other than equity in public non-financial corporations (PNFC) and public financial corporations (PFC). This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements). For the PNFC and PFC sectors, it is equal to negative net financial worth.

Net financial worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

Net lending/borrowing is the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

Net operating balance or net result from transactions is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.

Non-financial assets are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

Non-produced assets are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

Operating result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

Payables includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

Receivables include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Supplies and services generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of the Commission.

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed

interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

8.9 Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

(xxx.x)	negative numbers
200x	year period
200x-0x	year period

The financial statements and notes are presented based on the illustration for a government department in the *2022–23 Model Report for Victorian Government Departments*.

Appendices

Appendix 1: Disclosure index

The annual report of the Commission is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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