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**Report of the**  
**Crown Law Office**  
**for the year ended**  
**30 June 2000**

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*Presented to the House of Representatives  
pursuant to Section 39 of the Public Finance Act 1989.*



# CROWN LAW OFFICE

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# **CROWN LAW OFFICE**

## **Directory**

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Wellington

### **Postal Address**

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*or*  
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[hr@crownlaw.govt.nz](mailto:hr@crownlaw.govt.nz) (for information about employment opportunities)

Website: <http://www.crownlaw.govt.nz>

### **Auditor**

Audit New Zealand  
Wellington

(on behalf of the Controller and Auditor-General)

### **Bankers**

WestpacTrust  
Division of Westpac Banking Corporation  
Wellington

# **CROWN LAW OFFICE**

## **Statement of Purpose**

The Crown Law Office provides legal advice and representation services to the government in matters affecting the executive government, particularly in the areas of criminal, public and administrative law. The services provided include such matters as judicial review of government actions, constitutional questions including Treaty of Waitangi issues, the enforcement of criminal law, and protection of the revenue. The Office administers the prosecution process in the criminal justice system, in particular, trials on indictment before juries.

The Office has two primary purposes in providing these services:

- to ensure that the operations and responsibilities of the executive government are conducted lawfully, and
- to ensure that the government is not prevented, through legal process, from lawfully implementing its chosen policies and discharging its governmental responsibilities.

## **Functions of the Crown Law Office**

The primary function of the Crown Law Office is to provide support to the two Law Officers of the Crown: the Attorney-General and the Solicitor-General, in the performance of their statutory duties and functions. In particular, the Office is responsible for:

- the provision of legal advice and legal representation services to Ministers of the Crown, government departments, and agencies forming part of the government;
- supporting and assisting the Attorney-General and Solicitor-General in the performance of their statutory and other functions as Law Officers of the Crown;
- assisting the Solicitor-General with the conduct of criminal appeals;
- assisting the Solicitor-General in the supervision, direction and performance of regional Crown Solicitors in their prosecution functions including administration of the Crown Solicitor's Regulations 1994; and
- providing advice on the establishment and development of legal service provision within government departments and agencies.

The Office does not have any specific responsibility for policy formation or for the development of legislation but is often called upon to provide comment to the government on proposed developments in the law particularly on Criminal and Bill of Rights related issues.

## CROWN LAW OFFICE

### Key Government Goals

The Crown Law Office contributes to the key Government goals which have been established to guide public sector policy and performance. In particular, the Office's functions are directed towards restoring trust in government by building safe communities and through the promotion of a strong and effective public service. Achievement of these goals are assisted by the contribution made by the Office to:

- protecting the Crown's legal interests,
- supporting the responsibilities of the Crown and its agencies,
- the maintenance of law and order, and
- the maintenance of public interest factors in the application of the law

The appropriations in Vote Attorney-General provide for the purchase of the following services:

- Legal advice and representation services to central government departments and Crown agencies
- A national Crown prosecution service which undertakes criminal trials on indictment, and appeals arising out of summary prosecutions
- Conduct of appeals arising from criminal trials on indictment and from Crown appeals against sentence
- Legal and administrative services for the Attorney-General and Solicitor-General in the exercise of Principal Law Officer functions

The relationship of these services to the key Government goals is set out in the following table:

<b>Output Classes (of Vote Attorney-General)</b>	<b>Key Government Goals</b>
Legal Advice and Representation	Contributes to promoting a strong and effective public service by protecting the legal interests and the responsibilities of the Crown and Crown agencies.
Supervision and Conduct of Crown Prosecutions	Contributes to building safe communities by assisting in the maintenance of law and order.
Conduct of Criminal Appeals	Contributes to building safe communities by assisting in the maintenance of law and order.
The Exercise of Principal Law Officer Functions	Contributes to building safe communities by assisting in the maintenance of law and order and contributing to the maintenance of public interest factors in the application of the law.

The Output Classes referred to above comprise the key result areas for the Office. Progress in these areas is described in more detail in the Financial Statement section of this report under Statement of Objectives and Service Performance.

# CROWN LAW OFFICE

## Chief Executive's Overview

The Crown Law Office has continued to perform its role of providing support to the Attorney-General and Solicitor-General in the discharge of their responsibilities as the Law Officers of the Crown. This role encompasses the provision of legal advice to Ministers, government departments and agencies, often on complex and urgent matters. In addition, the interests of the Attorney-General, on whose behalf government litigation is conducted, were represented in the Courts during the year covering a wide variety of issues. A selection of the areas of law and types of cases, which the Office has been involved in, follows:

### Legal Advice and Representation

*Bill of Rights* – The Court of Appeal was asked to consider the correct approach to, and the calculation of, compensation for breaches of the New Zealand Bill of Rights Act 1990. The central issue in the particular cases concerned was whether a breach of the Bill of Rights required extra compensation over and above the amount that might be recoverable at common law. The Court decided against the need for extra compensation and that a specific declaration of a breach of rights would suffice. In another case on the same issue the Court confirmed that only if the nature of the right breached differed from the interests protected at common law would extra compensation become necessary.

*Charitable Trusts* – the long running proceedings about the future of the Centrepoint Community Growth Trust came to an end in the High Court in Auckland. The Court approved a variation of the trust to enable it to carry out its charitable purposes. At the same time, the Court endorsed a settlement payment to Mr Bert Potter and his followers on the condition they left the Community. The Public Trustee remains the trustee of the trust which has now been renamed the New Zealand Communities Growth Trust

*Commercial Litigation* - the Privy Council considered an appeal relating to a decision by the Minister of Transport in *Ports of Auckland Ltd v The Minister of Transport & Ors* declining to approve an amendment to a port company plan. The Privy Council held that the Minister's decision not to amend the port plan to include various marina assets was reasonable and valid.

*Constitutional and Electoral Law* – advice was provided on constitutional and electoral related issues which arose during the year.

*Criminal Law* – the Office continued its direct involvement in running the prosecution in *R v Watson*. The case was a lengthy one (nearly three months) and was followed by an unsuccessful appeal against conviction to the Court of Appeal. In *R v Mako* a Solicitor-General appeal against sentence led to a review by the Court of Appeal of the sentencing tariffs relating to aggravated robbery.

*Employment Law* - advice and representation to Government departments and Ministers on employment issues covering departmental restructurings, redundancy, discrimination, claims of workplace stress and general disciplinary issues. A number of these issues were litigated before the Employment Tribunal, the Employment Court and the Court of Appeal.

*Inquiries* - the Office also assisted clients meet their obligations in respect of several inquiries over the period, significantly, the FEC Inquiry into the powers and operations of the Inland Revenue, the Auditor-General's Inquiry into Events Surrounding the Charter of Aircraft by the Department of Work and Income and the Ministerial Review of the Department of Work and Income.

## **CROWN LAW OFFICE**

### **Chief Executive's Overview - continued**

*Public Interest Immunity* - the scope of public interest immunity in the context of decisions relating to national security was considered by the Court of Appeal on two occasions. In the second of its decisions on the matter, the Court recognised the different status of public interest immunity claims based on national security.

*Treaty of Waitangi* – advice and litigation over issues arising from the Treaty of Waitangi and Maori customary rights continues, as does advice relating to the negotiation of historical claims brought under the Treaty. Litigation over ownership of foreshore and seabed is also progressing. Representation is provided before the Waitangi Tribunal on a range of historical regional claims as well as broader claims to the ownership of natural resources. Advice is also being provided relating to Treaty aspects of the contemporary Crown/Maori relationship.

*Vexatious Litigants* - the Attorney-General successfully applied to the High Court in *AG v Collier* for an order declaring a litigant to be vexatious. Such applications are rarely made, this being only the third occasion when such an order has been made.

### **Crown Prosecution System**

The Solicitor-General is responsible to the Attorney-General for the administration of the Crown Prosecution System from the time of indictment which is the stage following committal for trial after a preliminary hearing. Crown Solicitors are appointed by the Governor-General with responsibility for prosecutions in those centres where High Court and District Court jury trials are conducted. The Crown Solicitor network continues to be a very important and integral part of the national Crown prosecution system. The Crown Law Office works closely with Crown Solicitors to provide Government with the assurance that the systems and processes in place are cost effective and will result in outcomes which meet the expectations of Government and the community. Providing this assurance presents an ongoing challenge particularly given the demand driven nature of the activity.

### **Effectiveness in Closing the Gaps**

The Office has addressed the Government's policy aimed at improving outcomes for Maori and Pacific Island Peoples by reviewing its current Output Class activities to determine and assess the extent of contribution made. The majority of expenditure incurred in the current financial year has been directed towards meeting the specific key Government goals of building safe communities and promoting a strong and effective public service. These activities, which include the protection of the legal interests and responsibilities of the Crown and its agencies and the provision of a Crown prosecution system, are clearly directed towards the whole community. Within the first of these two major activities, the Office provides considerable assistance to the Office of Treaty Settlements in helping to address the claims before the Waitangi Tribunal. The extent of this contribution is estimated to be \$2.700m and has been categorised under Category iii – other expenditure on Maori. There has been no specific expenditure directed towards Pacific Island Groups.

### **Operational Highlights**

Planning for the 'Year 2000' was achieved on time and without any difficulties. The work undertaken on this project has provided a useful catalyst for further action towards developing an Office wide business continuance plan. This plan is now due to be completed in the fourth quarter of 2000.

## **Financial Highlights**

The year under review has seen a continuation of high levels of activity from all areas of the Office. The financial highlights include an overall surplus of \$0.023m (1999 \$0.991m) being recorded against a target of \$0.744m (1999 \$0.225m). This included a surplus of \$0.385m (1999 \$0.396m) from the provision of legal services to government department and agencies (Output Class 1: Legal Advice and Representation) against a target of \$0.744m (1999 \$0.245m) which was offset by unappropriated expenditure of \$0.470m from the conduct of Crown prosecutions (Output Class 2: Supervision and conduct of Crown Prosecutions).

The surplus derived from the provision of legal advice and representation services was in line with the Office's projections although the target has now been increased as a result of a reallocation of indirect expenditure among the Output Classes funded by Revenue Crown. This reallocation was made to better reflect the activity undertaken within Vote Attorney-General. Expenditure on Crown prosecutions for the year exceeded the budget appropriated. This resulted from a combination of a reduced level of funding being made available for this 'on demand' expenditure and an increase in the level of expenditure towards the end of the financial year. These events are explained in more detail in the financial statements which are part of this report.

## **Forthcoming Events**

The Solicitor-General during the year under review, Mr John McGrath QC, was sworn in as a Judge of the High Court and Court of Appeal on 28 July 2000. The appointment process for his successor has been concluded and Mr Terence Arnold QC will take up the position of Solicitor-General and Chief Executive of the Office on 16 October 2000.

The Office looks forward to providing support to the new Solicitor-General and to continuing to meet the challenges of servicing the legal business of government from its base of expertise in public and administrative law.

E D France

**Acting Solicitor-General and Chief Executive**

# CROWN LAW OFFICE

## Organisation Information

### Governance Structure

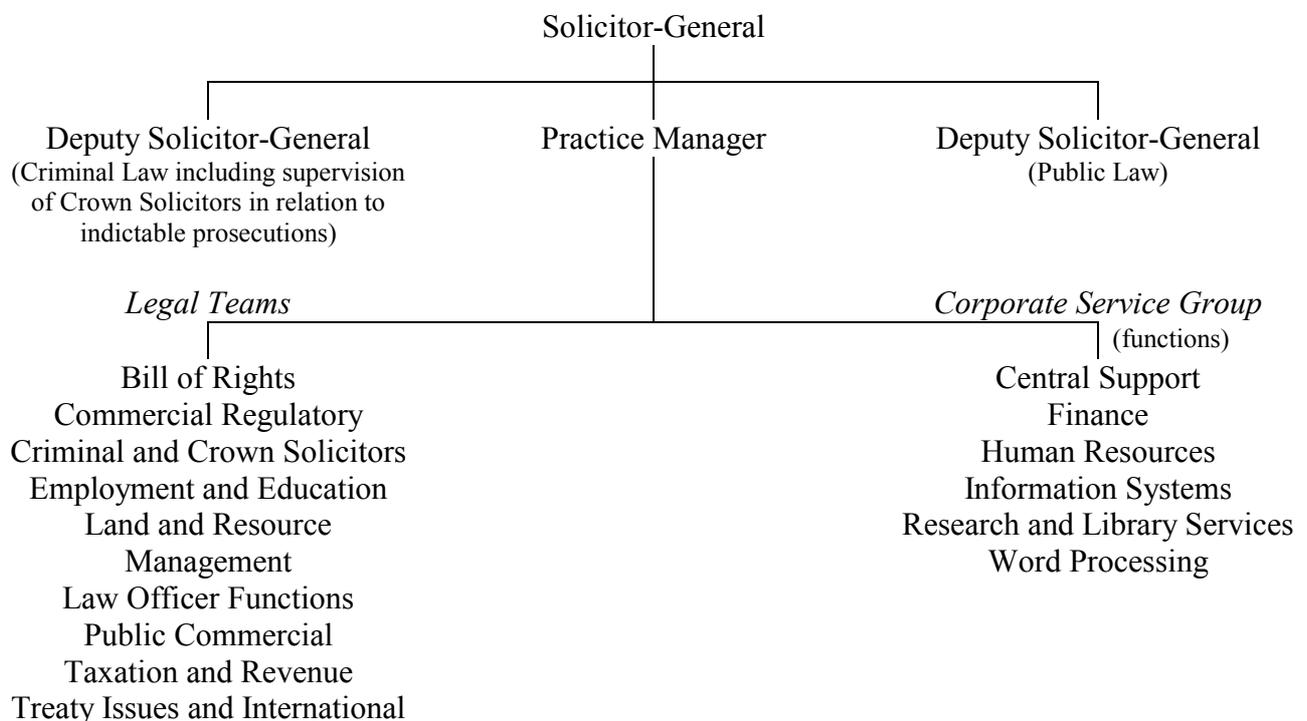
The Crown Law Office is a government department whose primary function is to support the two Law Officers of the Crown: the Attorney-General and the Solicitor-General, in the performance of their statutory duties and functions.

The Attorney-General, who concurrently holds offices as a Minister of the Crown with political responsibilities and as the senior Law Officer of the Crown, has principal responsibility for the government's administration of the law.

The Solicitor-General is Chief Executive of the Crown Law Office, and is the chief legal advisor to the government, subject to any views expressed by the Attorney-General. In this capacity, the Solicitor-General is the government's chief advocate in the courts. In addition, the Solicitor-General is responsible for the conduct of the prosecution of indictable crime. The Solicitor-General also has a number of specific statutory duties and functions to perform.

### Organisation and Management Structure

The Crown Law Office is structured into nine client servicing legal teams and a corporate services group as shown by the following organisation chart:



The staffing structure within Legal Teams is comprised of the following positions:

- Crown Counsel
- Assistant Crown Counsel
- Legal Executives/Litigation Support
- Secretarial and Administrative Support

## CROWN LAW OFFICE

### Organisation Information - continued

The Senior Management Group of the Crown Law Office for the year under review comprised:

John McGrath QC	Solicitor-General
Nicola Crutchley	Deputy Solicitor-General (Criminal Law) and Team Leader of Criminal and Crown Solicitors Team
Ellen France	Deputy Solicitor-General (Public Law) and Team Leader of Law Officer Team
Robin Turner	Practice Manager

#### *Other Legal Team Leaders:*

Helen Aikman	Crown Counsel, Commercial Regulatory
James Coleman	Crown Counsel, Taxation
Karen Clark	Crown Counsel, Commercial
Peter Gunn	Crown Counsel, Employment and Education
Virginia Hardy	Crown Counsel, Treaty Issues and International Law
Michael Hodgen	Crown Counsel, Bill of Rights
Malcolm Parker	Crown Counsel, Land and Resource Management

### Human Resource Management

During 1999/2000 the permanent staffing of the Office increased by six. Three additional counsel were employed to assist with meeting the continued demand for legal services from clients and the action taken following a review of the Office's research and information needs accounted for the remainder of the increase. In addition to the permanent staffing numbers, the Office also continued to employ temporary legal and legal support staff to help manage the peaks in the volume of case work undertaken. The number of employees permanently employed at year end were as follows:

	30 June 2000	30 June 1999
Solicitor-General, Deputy Solicitors-General and Practice Manager	4	4
Counsel	61	58
Legal Support	8	11
Secretarial and Word Processing	31	30
Corporate Services Group	23	18
Total Number of Employees*	127	121

(\*Part time and job share arrangements are included in these numbers)

In common with other professional services organisations, the Office's human resource management policies, procedures and systems are designed to attract and retain skilled and experienced legal and support staff who have a focus on client service. The human resource management system, which was implemented in the previous financial year, is now being used to effectively manage staff related information.

### Equal Employment Opportunities

The Crown Law Office is committed to providing equal employment opportunities for all staff and for prospective employees who seek to join the Office. The Office has recognised its responsibilities

## **CROWN LAW OFFICE**

### **Organisation Information - continued**

for being a "good employer" through the development and implementation of employment policies and procedures which are designed to ensure that staff are able to work in a safe and healthy office environment, participate fully in achieving the goals of the Office and are presented with opportunities to develop personally and professionally.

The Office is continuing to make good progress in addressing the actions set out in its Equal Employment Opportunities (EEO) plan. Specific emphasis has been placed upon strategies in the areas of leadership, employment of EEO target groups, organisational culture, work and family issues and the development of EEO statistics for monitoring purposes.

### **Crown Solicitor Network**

There are fifteen private law practitioners holding warrants as Crown Solicitors. Together with their partners, staff solicitors and prosecuting panels they undertake prosecution work in those centres where District Court and High Court jury trials are conducted. Two Crown Solicitor warrants, for Nelson and Blenheim, are held by Counsel in the Crown Law Office.

### **Legislative Responsibilities**

The Crown Law Office administers the Crown Solicitors Regulations 1994 which set out the basis upon which the scale of fees is calculated and the process by which fees are claimed and paid to Crown Solicitors for undertaking Crown prosecution work.

The Cabinet Directions for the Conduct of Crown Legal Business 1993 govern the conduct of legal business between the Law Officers of the Crown, the Crown Law Office and government departments and agencies.

### **Committees Serviced**

The Crown Law Office provides the Secretary to the Rules Committee, which is established under the Judicature Act 1908 and funded by the Department for Courts. The Committee makes and reviews the rules governing the procedures of the High Court and Court of Appeal.

### **Information Systems Management**

The legal advice and representation functions of the Office make heavy use of information technology and systems for the production and management of documents, the conduct of legal research, communication with clients and the management of matters on behalf of those clients. Strategies are in place to ensure that technology and systems are reviewed on a regular basis and updated or replaced where justified. The work carried out in preparation for Year 2000 proved to be successful. The Office did not experience any problems as a result of the Year 2000 event.

### **Office Accommodation**

The Office is located in St Paul's Square, Thorndon and occupies three floors plus a mezzanine floor of office accommodation. The premises are under lease until 31 December 2001.

## **CROWN LAW OFFICE**

### **Statement of Responsibility for the year ended 30 June 2000**

Pursuant to sections 35 and 37 of the Public Finance Act 1989 I acknowledge that:

- (a) the preparation of the financial statements and the judgments used herein are my responsibility;
- (b) the establishment and maintenance of a system of internal control to provide reasonable assurance as to the integrity and reliability of the financial reporting is my responsibility; and
- (c) in my opinion the financial statements for the year ended 30 June 2000 fairly reflect the financial position, operations and cash flows of the Crown Law Office.

E D France  
**Acting Solicitor-General and Chief Executive**

29 September 2000

Countersigned by:

R J Turner  
**Practice Manager**





## CROWN LAW OFFICE

### Statement of Objectives and Service Performance for the year ended 30 June 2000

#### Output 1: Legal Advice and Representation

##### *Objective*

To provide legal advice and representation services with special emphasis on constitutional and other public law areas, taxation and criminal law for Ministers of the Crown, central government departments and Crown agencies.

##### *Outcome*

Contributes to promoting a strong and effective public service by protecting the legal interests and the responsibilities of the Crown and Crown agencies.

##### *Financial Performance*

(Figures are GST exclusive)

1999 Actual		2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000		\$000	\$000	\$000
11,572	Revenue – Other	11,995	11,588	12,188
11,176	Expenditure	11,610	11,343	11,444
396	Net surplus	385	245	744

##### *Explanation of major variations:*

The appropriation for this output class was increased by a net amount of \$101,000 in the Supplementary Estimates. This was required in order to meet the forecast increase in expenditure of \$600,000 that was needed to support the demand for legal advice and representation services and which was fully recovered from departmental and third party revenue. This increase was partially offset by a reallocation of indirect expenditure of \$499,000 to other Output Classes to reflect the change in levels of activity within Vote Attorney-General.

##### *Service Performance*

##### *Quantity*

1999 Actual		2000 Actual	2000 Main Estimates	2000 Supp. Estimates
1,316	Number of new instructions	1,125	1,350	1,350

##### *Explanation of major variations:*

The target of 1,350 new instructions for this output class was not achieved as a result of the changes made to reclassify some work to other output classes. These changes were not able to be accurately quantified in time for inclusion in the Supplementary Estimates.

## CROWN LAW OFFICE

### Statement of Objectives and Service Performance - continued for the year ended 30 June 2000

#### Output 1: Legal Advice and Representation - continued

##### *Quality and Timeliness*

The quality and timeliness of legal advice and representation services provided to clients are expected to comply with the protocols and standards which have been established within the Crown Law Office. The protocols and standards define the processes followed in delivering the service and the associated quality assurance steps. In addition, an assessment of satisfaction with the services received by clients of the Office is measured by an annual survey. The Office conducts the client satisfaction survey at the end of each financial year and aims to achieve at least an 80% satisfaction rating from the services provided to clients.

It should be noted that the quality of service and representation provided cannot be empirically assessed because quality may not necessarily be reflected in the result of a particular case.

##### *Client Satisfaction Survey Methodology and Results*

The 1999/2000 survey asked clients to assess the performance of the Crown Law Office on fifteen specific service level criteria which included an understanding of client needs, accessibility and response, timeliness and value of advice. A pre-determined scale of satisfaction ranging from "totally unsatisfied" to "totally satisfied" was used by clients in making their assessment. To enable comparison with the target levels of satisfaction, the scale of satisfaction sought in the responses approximate the following percentile ranges:

"totally satisfied"	86 - 100%
"mainly satisfied"	71 - 86%
"partly satisfied"	57 - 71%
"neutral"	43 - 57%
"partly unsatisfied"	29 - 43%
"mainly unsatisfied"	14 - 29%
"totally unsatisfied"	0 - 14%

Sixty-seven responses (1998/99: fifty-eight responses) were received from clients rating the services provided by one or more legal service teams within the Crown Law Office. This represented 75% (1998/99: 52%) of the number of responses sought. The survey responses have been collated and summarised and are set out in the table below:

<b>1999</b>		<b>2000</b>
%		%
85.7	Timeliness and accessibility of service provision	87.9
83.8	Quality of service provision	83.3
85.4	Cost effectiveness of service provision	87.3
85.0	Overall level of satisfaction with service (Actual*)	86.3
80.0	Overall level of satisfaction with service (Target)	80.0

\* weighted average of all responses

## CROWN LAW OFFICE

### Statement of Objectives and Service Performance - continued for the year ended 30 June 2000

#### Output 2: Supervision and Conduct of Crown Prosecutions

##### *Objective*

To provide a national Crown prosecution service to undertake criminal trials on indictment, and appeals against convictions and sentences arising out of summary prosecutions.

##### *Outcome*

Contributes to building safe communities by assisting in the maintenance of law and order.

##### *Financial Performance*

(Figures are GST exclusive)

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
<b>\$000</b>		<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
18,520	Revenue – Crown	18,820	18,519	18,820
18,182	Expenditure	19,290	18,519	18,820
338	Net (deficit)/surplus	(470)	-	-

##### *Explanation of major variations:*

The appropriation for this output class was increased by a net amount of \$301,000 in the Supplementary Estimates. This was required in order to meet the forecast increase in expenditure of \$533,000 that was needed to support the demand for Crown prosecution services. This increase was partially offset by a reallocation of indirect expenditure of \$232,000 to other Output Classes to reflect the change in levels of activity within Vote Attorney-General.

##### *Service Performance*

##### *Quantity*

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
3,083	Number of criminal matters on indictment	3,685	2,900	2,900
863	Number of appeals against convictions and sentences arising out of summary prosecutions	851	1,000	1,000

##### *Explanation of major variations:*

There was an unexpected increase in the number of criminal matters completed towards the end of the financial year. This increase exceeded a revised annual forecast of 3,065 matters which had not been updated in the Supplementary Estimates process.

## **CROWN LAW OFFICE**

### **Statement of Objectives and Service Performance - continued for the year ended 30 June 2000**

#### **Output 2: Supervision and Conduct of Crown Prosecutions - continued**

##### *Quality and Timeliness*

The provision of prosecution services by Crown Solicitors are expected to meet quality standards which include conformity with generally accepted professional standards of conduct, conformity with court procedures, the requirements of the judiciary and clients in the management of cases and compliance with the Crown Solicitors Regulations 1994.

A performance review process has been established to ensure each Crown Solicitor practice is reviewed on a regular cyclical basis. The review process is designed to ensure that the above expected standards of quality and timeliness are assessed for each Crown Solicitor practice and will include an evaluation of procedures employed by the practice in conducting prosecutions for the Crown and an assessment of performance against pre determined criteria. Emphasis is placed upon case management processes which includes the allocation and conduct of cases, review procedures, reporting on cases and recovery of costs.

It is aimed to review all Crown Solicitor practices at least once in each four to five year period. The number of reviews undertaken in any year will depend upon the resources available to undertake the reviews and the operational efficiencies derived from reviewing practices in close geographic proximity. In 1999/2000 three reviews of Crown Solicitor's practices were undertaken (1998/99: two reviews).

The appointment of Crown Solicitors is a process managed by the Solicitor-General resulting in a recommendation to the Attorney-General and, in turn, to the Governor-General for the provision of the Crown Solicitor warrant. The appointment process includes extensive consultation and inquiry to determine the suitability of candidates to undertake the role of Crown Solicitor. No appointments were made in the 1999/2000 year (1998/99: nil)

## CROWN LAW OFFICE

### Statement of Objectives and Service Performance - continued for the year ended 30 June 2000

#### Output 3: Conduct of Criminal Appeals

##### *Objective*

To determine whether Crown appeals against sentence are lodged and to appear or arrange representation at the hearing of appeals whether brought by the Crown or by offenders following trials on indictment.

##### *Outcome*

Contributes to building safe communities by assisting in the maintenance of law and order.

##### *Financial Performance*

(Figures are GST exclusive)

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
<b>\$000</b>		<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
1,010	Revenue – Crown	1,225	1,009	1,225
793	Expenditure	1,207	1,009	1,225
217	Net surplus	18	-	-

##### *Explanation of major variations:*

The appropriation for this output class was increased in the Supplementary Estimates by \$216,000 following a reallocation of indirect expenditure from other Output Classes to reflect the change in levels of activity within Vote Attorney-General.

##### *Service Performance*

##### *Quantity*

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
	Number of notices of appeal lodged by			
450	- Offenders	508	485	485
20	- Solicitor-General	39	15	15
470		547	500	500

##### *Explanation of Variances:*

The variance between the estimates and the actual numbers of notices of appeals lodged was within the expected range of activity for this output class.

## CROWN LAW OFFICE

### Statement of Objectives and Service Performance - continued for the year ended 30 June 2000

#### Output 3: Conduct of Criminal Appeals - continued

##### Quality

A target success rate of 60% (1998/99: 60%) has been established for appeals brought by the Solicitor-General.

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
50%	Success of appeals brought by Solicitor-General	70%	60%	60%

##### *Timeliness*

The hearing of appeals are made in accordance with the schedule of sitting days which are agreed by the Court a month in advance.

## CROWN LAW OFFICE

### Statement of Objectives and Service Performance - continued for the year ended 30 June 2000

#### Output 4: The Exercise of Principal Law Officer Functions

##### *Objective*

To provide legal and administrative services to the Attorney-General and the Solicitor-General to assist them in the exercise of their Principal Law Officer functions. The functions include monitoring of enforcement and application of the law, supervision of charities, representation of the public interest, relator proceedings, and the exercise of a variety of powers, duties and authorities arising from various statutory requirements and constitutional conventions.

##### *Outcome*

Contributes to building safe communities by assisting in the maintenance of law and order and contributing to the maintenance of public interest factors in the application of the law.

##### *Financial Performance*

(Figures are GST exclusive)

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
<b>\$000</b>		<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
645	Revenue - Crown	1,159	644	1,159
19	- Other	11	-	-
664		1,170	644	1,159
629	Expenditure	1,083	644	1,159
35	Net surplus	87	-	-

##### *Explanation of major variations:*

The appropriation for this output class was increased in the Supplementary Estimates by \$515,000 following a reallocation of indirect expenditure from other Output Classes to reflect the change in levels of activity within Vote Attorney-General.

##### *Service Performance*

<b>1999 Actual</b>		<b>2000 Actual</b>	<b>2000 Main Estimates</b>	<b>2000 Supp. Estimates</b>
240	Number of new cases received	150	180	180

## **CROWN LAW OFFICE**

### **Statement of Objectives and Service Performance - continued for the year ended 30 June 2000**

#### **Output 4: The Exercise of Principal Law Officer Functions - continued**

##### *Quality and Timeliness*

The quality and timeliness of the services provided under this Output Class are expected to comply with the protocols and standards which have been established within the Office for the provision of legal and representation services to clients, including the Attorney-General. In addition, an assessment of satisfaction with the services is measured in an annual survey. A description of the satisfaction rating process is included on page 15 of this report. The overall rating received from clients for which work was performed within this Output Class, including the Attorney-General, for 1999/2000 was 98.8% (1998/99: 100%) against a target of 80% (1998/99: 80%).

## **CROWN LAW OFFICE**

### **Statement of Accounting Policies for the year ended 30 June 2000**

#### **Reporting Entity**

The Crown Law Office is a government department as defined by section 2 of the Public Finance Act 1989. These are the financial statements of the Crown Law Office prepared pursuant to section 35 of the Public Finance Act 1989. In addition, the Office has reported the trust monies which it administers.

#### **Measurement System**

The financial statements have been prepared on an historical cost basis modified by the revaluation of the Library asset.

#### **Accounting Policies**

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

#### **Budget Figures**

The Budget figures are those presented in the Budget Night Estimates (Main Estimates) and those amended by the Supplementary Estimates and any transfer made by Order in Council under s5 of the Public Finance Act 1989 (Supplementary Estimates).

#### **Revenue**

The Office derives revenue through the provision of outputs to the Crown and for services to third parties. Such revenue is recognised when earned and is reported in the financial period to which it relates.

#### **Cost Allocation**

The Office has determined the cost of outputs using a cost allocation system which is outlined below.

##### *Cost Allocation Policy*

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.

##### *Direct and Indirect Cost Assignment to Outputs*

Direct costs are charged directly to outputs. Personnel costs are charged to outputs on the basis of actual time incurred. For the year ended 30 June 2000, direct costs accounted for 86% of the Office's costs (1998/99: 86%).

Indirect costs are the costs of corporate management and support services, including depreciation and capital charge, and are assigned to outputs based on the proportion of direct staff costs for each output. For the year ended 30 June 2000, indirect costs accounted for 14% of the Office's costs (1998/99: 14%).

#### **Work-in-Progress**

Work-in-progress is determined as unbilled time plus disbursements that can be recovered from clients, and has been valued at the lower of cost or expected realisable value.

## CROWN LAW OFFICE

### Statement of Accounting Policies - continued for the year ended 30 June 2000

#### Accounting Policies - continued

##### Debtors and Receivables

Receivables are recorded at estimated realisable value, after providing for doubtful and uncollectable debts.

##### Operating Leases

Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased item, are charged as expenses in the periods in which they are incurred.

##### Fixed Assets

The library asset was independently valued at net current value as at 30 June 1998 by Stephanie Lambert NZCL of Lambert Library Services. Revaluations are carried out at least every three years. The purchase of new publications for the library are capitalised.

All other fixed assets, costing more than \$1,000, are capitalised and recorded at historical cost.

##### Depreciation

Depreciation of fixed assets is provided on a straight line basis at rates which will write off the cost of the assets, less their estimated residual values, over their estimated useful lives. The useful lives of the major classes of assets have been estimated as follows:

• Computer equipment	3 years	(33.3%)
• Office equipment	5 years	(20%)
• Furniture and fittings	5 years	(20%)
• Leasehold improvements	Up to 9 years	(11.1%)
• Library	10 years	(10%)

The cost of leasehold improvements is capitalised and amortised over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is shorter.

##### Employee Entitlements

The liability for entitlements by staff to annual leave, long service leave and retirement leave have been provided for as follows:

- Existing entitlements to annual leave and long service leave have been calculated on an actual entitlement basis at current rates of pay.
- Future entitlements to long service leave and retirement leave have been calculated on an actuarial basis based on the present value of expected future entitlements.

##### Foreign Currency

Foreign currency transactions are converted at the New Zealand dollar exchange rate at the date of the transaction. No forward exchange contracts are entered into.

## **CROWN LAW OFFICE**

### **Statement of Accounting Policies - continued for the year ended 30 June 2000**

#### **Accounting Policies - continued**

##### **Statement of Cash Flows**

*Cash* means cash balances on hand and those held in bank accounts.

*Operating activities* include cash received from all income sources of the Office and record the cash payments made for the supply of goods and services.

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

*Financing activities* comprise capital injections by, or repayment of capital to, the Crown.

##### **Financial instruments**

The Office is party to financial transactions as part of its normal operations. These financial instruments, which include bank accounts, short term deposits, debtors and creditors, are recognised in the Statement of Financial Position and all revenues and expenses in relation to financial instruments are recognised in the Statement of Financial Performance. Except for those items covered by a separate accounting policy all financial instruments are shown at their estimated fair value.

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

The Statement of Unappropriated Expenditure and the Statements of Departmental and Non-Departmental Expenditure and Appropriations are inclusive of GST. The Statement of Financial Position is exclusive of GST, except for Debtors and Receivables and Creditors and Payables, which are GST inclusive. All other statements are GST exclusive. The amount of GST owing to the Inland Revenue Department at balance date, being the difference between Output GST and Input GST, is included in Creditors and Payables.

##### **Taxation**

Government departments are exempt from the payment of income tax in terms of the Income Tax Act 1994. Accordingly, no charge for income tax has been provided for.

##### **Commitments**

Future expenses and liabilities to be incurred on contracts that have been entered into at balance date are disclosed as commitments to the extent that there are equally unperformed obligations.

##### **Contingent Liabilities**

Contingent liabilities are disclosed at the point at which the contingency is evident.

##### **Taxpayers' Funds**

This is the Crown's net investment in the Office.

##### **Changes in Accounting Policies**

There have been no changes in accounting policies, including cost allocation accounting policies, since the date of the last audited financial statements.

All policies have been applied on a basis consistent with the previous year.

## CROWN LAW OFFICE

**Statement of Financial Performance  
for the year ended 30 June 2000**

1999 Actual		Note	2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000			\$000	\$000	\$000
<b>REVENUE</b>					
20,175	Crown		21,204	20,172	21,204
11,596	Other	2	12,009	11,588	12,188
31,771	<b>Total Operating Revenue</b>		33,213	31,760	33,392
<b>EXPENSES</b>					
8,186	Personnel Costs		9,043	8,350	8,700
21,896	Operating Costs	3	23,384	22,559	23,160
469	Depreciation		555	400	580
229	Capital Charge	4	208	206	208
30,780	<b>Total Expenses</b>		33,190	31,515	32,648
991	<b>Net surplus</b>		23	245	744

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

## CROWN LAW OFFICE

### Statement of Movements in Taxpayers' Funds for the year ended 30 June 2000

1999 Actual  \$000		2000 Actual  \$000	2000 Main Estimates \$000	2000 Supp. Estimates \$000
2,082	Taxpayers' funds as at 1 July	2,082	2,062	2,082
991	Net surplus	23	245	744
991	<i>Total recognised revenues and expenses for the year</i>	23	245	744
(991)	Provision for repayment of surplus to the Crown	(23)	(245)	(744)
2,082	<b>Taxpayers' funds as at 30 June</b>	2,082	2,062	2,082

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

# CROWN LAW OFFICE

## Statement of Financial Position as at 30 June 2000

1999 Actual		Note	2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000			\$000	\$000	\$000
<b>ASSETS</b>					
<b>Current Assets</b>					
2,775	Cash		2,882	1,445	2,469
2,683	Debtors and receivables	5	2,281	2,754	2,754
5,458	<b>Total current assets</b>		5,163	4,199	5,223
<b>Non-current assets</b>					
1,567	Fixed assets	6	1,528	2,077	1,572
7,025	<b>Total assets</b>		6,691	6,276	6,795
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
3,303	Creditors and payables	7	3,774	3,320	3,320
991	Provision for repayment of surplus	8	23	245	744
531	Provision for employee entitlements	9	689	474	474
4,825	<b>Total current liabilities</b>		4,486	4,039	4,538
<b>Non-current liabilities</b>					
118	Provision for employee entitlements	9	123	175	175
4,943	<b>Total liabilities</b>		4,609	4,214	4,713
<b>TAXPAYERS' FUNDS</b>					
1,921	General Funds		1,921	1,901	1,921
161	Revaluation reserve		161	161	161
2,082	<b>Total taxpayers' funds</b>		2,082	2,062	2,082
7,025	<b>Total liabilities and taxpayers' funds</b>		6,691	6,276	6,795

The accompanying accounting policies and noted form part of these financial statements.  
For information on major variances against budget refer to Note 1 (page 33)

## CROWN LAW OFFICE

### Statement of Cash Flows for the year ended 30 June 2000

1999 Actual		2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000		\$000	\$000	\$000
<b>CASH FLOWS – OPERATING ACTIVITIES</b>				
<i>Cash was provided from:</i>				
20,175	- Supply of outputs to the Crown	21,204	20,172	21,204
11,816	- Supply of outputs to customers	12,407	11,588	12,117
31,991		33,611	31,760	33,321
<i>Cash was applied to:</i>				
30,184	- Production of outputs	31,810	30,909	31,843
48	- Net GST paid	-	-	-
229	- Capital charge	208	206	208
30,461		32,018	31,115	32,051
1,530	<b>Net cash flows from operating activities</b>	1,593	645	1,270
<b>CASH FLOWS – INVESTING ACTIVITIES</b>				
<i>Cash was provided from:</i>				
2	- Sale of fixed assets	4	-	-
<i>Cash disbursed for:</i>				
257	- Purchase of fixed assets	499	800	585
(255)	<b>Net cash flows from operating activities</b>	(495)	(800)	(585)
<b>CASH FLOWS – FINANCING ACTIVITIES</b>				
<i>Cash disbursed for:</i>				
986	Repayment of net surplus to Crown	991	945	991
(986)	<b>Net cash flows from financing activities</b>	(991)	(945)	(991)
289	Net Increase/(Decrease) in cash held	107	(1,100)	(306)
2,486	Add opening cash	2,775	2,545	2,775
2,775	<b>Closing cash</b>	2,882	1,445	2,469
<b>Cash comprises</b>				
2,775	Cash	2,882	1,445	2,469

The accompanying accounting policies and notes form part of the financial statements.  
For information on major variances against budget refer to Note 1 (page 33).

## CROWN LAW OFFICE

### Reconciliation of Net Surplus to Net Cash Flow from Operating Activities for the year ended 30 June 2000

1999 Actual		2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000		\$000	\$000	\$000
991	<b>Net surplus</b>	23	245	744
	Adjustment for items which do not impact cash flow:			
469	- Depreciation	555	400	580
(27)	- Increase/(decrease) in non current employee entitlements	5	-	-
442	<b>Total non-cash items</b>	560	400	580
	Adjustment for movements in working capital items:			
199	- (Increase)/decrease in debtors and receivables	401	-	(71)
(148)	- Increase/(decrease) in creditors and payables	454	-	17
51	- Increase/(decrease) in current employee entitlements	158	-	-
102	<b>Working capital movements – net</b>	1,013	-	(54)
	Add/(less) investing activity items:			
(5)	- Net loss/(gain) on sale of fixed assets	(3)	-	-
(5)	<b>Total investing activity items</b>	(3)	-	-
1,530	<b>Net cash inflow from operating activities</b>	1,593	645	1,270

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

## CROWN LAW OFFICE

### Statement of Commitments as at 30 June 2000

The Office has a lease on its premises in Wellington until 31 December 2001. The annual lease payment is subject to three-yearly reviews. The amounts disclosed below as future commitments are based on the current lease rental rates.

Operating leases include lease payments for premises, car parks and photocopiers.

<b>1999 Actual \$000</b>		<b>2000 Actual \$000</b>
<i>Operating lease commitments</i>		
960	- less than one year	965
880	- one to two years	440
440	- two to five years	0
<hr/> 2,280	Total operating lease commitments	<hr/> 1,405
-	<i>Capital commitments</i>	-
<hr/> 2,280	<b>Total Commitments</b>	<hr/> 1,405

### Statement of Contingent Liabilities as at 30 June 2000

There were no contingent liabilities as at 30 June 2000 (1999: Nil)

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

## CROWN LAW OFFICE

### Statement of Unappropriated Expenditure for the year ended 30 June 2000

1999 Unappropriated Expenditure \$000		2000 Actual \$000	2000 Appropriation \$000	2000 Unappropriated Expenditure \$000
	<b>Note: Attorney-General</b>			
-	Output Class 1– Legal Advice and Representation	13,109	12,967	142
-	Output Class 2 – Supervision and Conduct of Crown Prosecutions	21,643	21,173	470

#### *Output Class 1– Legal Advice and Representation*

There was an unexpected increase in expenditure incurred on fees paid to barristers and other advisors on behalf of clients during the last two months of the financial year. The increased expenditure has been met from Revenue – Departments and Other and is fiscally neutral.

#### *Output Class 2 – Supervision and Conduct of Crown Prosecutions*

Actual expenditure on the supervision and conduct of Crown Prosecutions exceeded appropriation as a result of a larger than expected number of high cost trials which occurred during the year. In addition, the increased level of activity in this Output Class attracted a higher than estimated share of personnel and overhead costs.

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

## CROWN LAW OFFICE

### Statement of Departmental Expenditure and Appropriations for the year ended 30 June 2000

(Figures are GST inclusive where applicable)

	2000 Actual Expenditure \$000	2000 Appropriation Voted* \$000
<b>Vote: Attorney General</b>		
<i>Appropriations for classes of outputs</i>		
D1 – Legal Advice and Representation	13,109	12,967
D2 – Supervision and Conduct of Crown Prosecutions	21,643	21,173
D3 – Conduct of Criminal Appeals	1,360	1,378
D4 – The Exercise of Principal Law Officer Functions	1,229	1,304
<b>Total appropriations</b>	<b>37,341</b>	<b>36,822</b>

\*The Appropriation Voted includes adjustments made in the Supplementary Estimates and transfers under section 5 of the Public Finance Act 1989.

### Statement of Trust Monies for the year ended 30 June 2000

Account	As at 1 July 1999 \$000	Contributions \$000	Distributions \$000	Revenue \$000	Expenses \$000	As at 30 June 2000 \$000
Crown Law Office Legal Claims Account	55	1,621	(1,673)	3	(5)	1

This account is operated to receive and pay legal claims and settlements on behalf of clients of the Office.

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

## CROWN LAW OFFICE

### Notes to the Financial Statements for the year ended 30 June 2000

#### Note 1: Major Budget Variations

##### Statement of Financial Performance

###### *Output D1 – Legal Advice and Representation*

The appropriation for this output class was increased by an amount of \$101,000 in the Supplementary Estimates to meet the forecast increase in demand for legal advice and representation services.

###### *Output D2 – Supervision and Conduct of Crown Prosecutions*

The appropriation for this output class was increased by an amount of \$301,000 in the Supplementary Estimates to meet the forecast increase in demand for Crown prosecution services.

###### *Output D3 – Conduct of Criminal Appeals*

The appropriation for this output class was increased by \$216,000 in the Supplementary Estimates to reflect the increased cost of conducting criminal appeals.

###### *Output D4 – The Exercise of Principal Law Officer Functions*

The appropriation for this output class was increased by \$515,000 in the Supplementary Estimates to reflect the increased cost of providing legal and administrative services to the Attorney-General and Solicitor-General in the exercise of the Law Officer functions.

Further information on the changes in Output Classes are set out in the Statement of Objectives and Service Performance. The Statement of Unappropriated Expenditure explains the variations from the Supplementary Estimates.

##### Statement of Financial Position (and Cash Flows)

The increase in cash balances against budget primarily reflects the overall reduction in the level of Debtors and receivables which has been achieved over the financial year. The provision for payment of surplus is lower than forecast due to the higher level of operating expenditure incurred over the last quarter of the financial year.

#### Note 2: Other Revenue

1999 Actual \$000		2000 Actual \$000	2000 Main Estimates \$000	2000 Supp. Estimates \$000
	Legal fees and disbursements received from:			
11,254	- Government departments	11,197	11,518	12,118
337	- Other clients	809	70	70
5	Profit on Sale of Fixed Assets	3	-	-
<b>11,596</b>	<b>Total other revenue</b>	<b>12,009</b>	<b>11,588</b>	<b>12,188</b>

## CROWN LAW OFFICE

### Notes to the Financial Statements - continued for the year ended 30 June 2000

#### Note 3: Operating costs

1999 Actual		2000 Actual	2000 Main Estimates	2000 Supp. Estimates
\$000		\$000	\$000	\$000
27	Audit fees for audit of the financial statements	28	27	28
17,174	Crown Solicitors fees	18,356	17,529	18,062
(11)	Increase (decrease) in provision doubtful debts	(16)	-	-
973	Operating lease costs	980	987	987
99	Consultancy costs	110	95	110
3,634	Other operating costs	3,926	3,921	3,973
21,896	<b>Total operating costs</b>	23,384	22,559	23,160

#### Note 4: Capital Charge

The Office pays a capital charge to the Crown on its taxpayers' funds as at 30 June and 31 December each year. The capital charge rate for the year ended 30 June 2000 was 10% (1999: 11%).

#### Note 5: Debtors and Receivables

1999 Actual		2000 Actual
\$000		\$000
1,207	Trade Debtors	997
(20)	Less provision for doubtful debts	(20)
1,474	Work in progress	1,301
(55)	Less provision for doubtful work in progress	(39)
77	Prepayments	42
2,683	<b>Total debtors and receivables</b>	2,281

## CROWN LAW OFFICE

### Notes to the Financial Statements - continued for the year ended 30 June 2000

#### Note 6: Fixed Assets

1999 Actual \$000		2000 Actual \$000
	<b>Office Equipment</b>	
237	At cost	245
(200)	Accumulated depreciation	(212)
37	<b>Office Equipment – net book value</b>	33
	<b>Computer Equipment</b>	
902	At cost	1,143
(586)	Accumulated depreciation	(784)
316	<b>Computer Equipment – net book value</b>	359
	<b>Leasehold Improvements</b>	
1,447	At cost	1,595
(981)	Accumulated depreciation	(1,213)
466	<b>Leasehold Improvements – net book value</b>	382
	<b>Furniture and Fittings</b>	
161	At cost	245
(90)	Accumulated depreciation	(111)
71	<b>Furniture and Fittings – net book value</b>	134
	<b>Library</b>	
725	Base collection at valuation – 30 June 1998	725
27	Additions at cost	46
(75)	Accumulated depreciation	(151)
677	<b>Library – net current value</b>	620
	<b>TOTAL FIXED ASSETS</b>	
3,499	At cost and valuation	3,999
(1,932)	Accumulated depreciation	(2,471)
1,567	<b>TOTAL CARRYING AMOUNT OF FIXED ASSETS</b>	1,528

## CROWN LAW OFFICE

### Notes to the Financial Statements - continued for the year ended 30 June 2000

#### Note 7: Creditors and Payables

1999 Actual \$000		2000 Actual \$000
2,247	Trade Creditors	1,963
949	Accrued expenses	1,628
107	GST Payable	183
<u>3,303</u>	<b>Total creditors and payables</b>	<u>3,774</u>

#### Note 8: Provision for Repayment of Surplus to the Crown

The Provision for Repayment of Surplus to the Crown is equivalent to the net operating surplus as recorded in the Statement of Financial Performance.

#### Note 9: Employee Entitlements

1999 Actual \$000		2000 Actual \$000
	<b>Current liabilities</b>	
487	Annual Leave	643
44	Long Service Leave	46
<u>531</u>	<b>Total current portion</b>	<u>689</u>
	<b>Non-current liabilities</b>	
58	Long Service Leave	70
60	Retirement Leave	53
<u>118</u>	<b>Total long term portion</b>	<u>123</u>
<u>649</u>	<b>Total employee entitlements</b>	<u>812</u>

## **CROWN LAW OFFICE**

### **Notes to the Financial Statements - continued for the year ended 30 June 2000**

#### **Note 10: Financial Instruments**

The Office is party to financial instrument arrangements as part of its everyday operations. These include instruments such as bank balances, investments, accounts receivable and trade creditors.

##### *Credit Risk*

Credit risk is the risk that a third party will default on its obligations to the Office, causing the Office to incur a loss. In the normal course of its business the Office incurs credit risk from trade debtors and transactions with financial institutions. The Office does not require any collateral or security to support financial instruments with financial institutions that the Office deals with, as these entities have high credit ratings. For its other financial instruments, the Office has in excess of eighty three percent of the outstanding revenue represented by debtors and work in progress due from fifteen government departments and ministries.

##### *Fair Value*

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

##### *Currency and interest rate risk*

There are no financial instruments that potentially subject the Office to material foreign exchange or interest rate risks.

#### **Note 11: Contingencies**

The Office does not have any contingent assets as at 30 June 2000 (30 June 1999: Nil). There were no contingent liabilities as noted in the Statement of Contingent Liabilities.

#### **Note 12: Related Party Information**

The Office is a wholly owned entity of the Crown. The Crown Law Office enters into trading activities with the Crown, other departments and ministries, and Crown Entities. These activities are conducted on an arms length basis and are not considered to be related party transactions.

#### **Note 13: Post Balance Date Events**

There were no significant events occurring between the year end and the signing of the financial statements.