



117TH ANNUAL REPORT

2020 - 2021

THE BAR ASSOCIATION
OF QUEENSLAND

ANNUAL REPORT

Summary of the Bar Association of Queensland during 2020 - 2021

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PRESIDENT'S REPORT 2021

FOR PERIOD 1 JULY 2020 TO 30 JUNE 2021

I am pleased to present the President's Report for the year ending 30 June 2021.

EXECUTIVE SUMMARY

The ever-changing circumstances of the COVID-19 pandemic have presented, and may continue to present, challenges to every barrister's practice. This year saw Queensland enter a number of 'snap' lockdowns but, thankfully, as a State we were able to avoid the extended lockdowns experienced by our Southern colleagues. Notwithstanding the pervasive influence of the pandemic, I am proud to observe that the Queensland Bar has shown its ability to be resilient and navigate those challenges.

As we return to more traditional working environments, I am confident that the Association will remain responsive and adaptable to change. Over the last year, members have shown their ability to implement the use of technology in their practice. In particular, the use of electronic trial procedures was of great assistance to the conduct of litigation.

I want to thank all members for your support. Both myself and the Association look forward to reconnecting with you and meeting face-to-face on a more regular basis in the coming year.

POLICY & LAW REFORM

EXTERNAL CONSULTATIONS

The Association's Committees and Subcommittees have continued to produce high quality submissions to Government and other notable bodies on a wide variety of current legislative issues. This year approximately 33 submissions were made by the Association and its Committees on a broad range of issues such as the human rights of women and girls in the Pacific, the principles underpinning a Federal Judicial Commission, a legal framework for voluntary assisted dying, the Missing Middle Project, automatic mutual recognition, issues relating to the Parole Board of Queensland, and the Royal Commission into the management of police informants.

Members also appeared at the public hearing of the Legal Affairs and Safety Committee in relation to the Inquiry into the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Bill 2020* and at the public hearing for the inquiry into the *Youth Justice and Other Legislation Amendment Bill 2021*. Thanks must go to the members of the Committees for the work that they have done. Their contribution to the Bar, the Association and the wider community has been invaluable.

REGULATORY IMPROVEMENTS

Amendment to the *Administration Rules of the Association*

In 2020, the Association continued to apply a rigorous and investigative approach to its consideration of practising certificate applications. This process, which has always included a detailed inquiry and examination of an applicant's practising history where a period of time has passed since the applicant last practised as a barrister and/or completed the Bar Exams and Bar Practice Course, has now been reinforced by an important amendment to the *Administration Rules of the Bar Association of Queensland* (Administration Rules). That is, during the reporting period, the Administration Rules were amended to require the re-completion of the Bar Exams or Bar Practice Course by returning barristers where:

- more than two years, but less than five years, have elapsed since the expiry of the applicant's last barrister's practising certificate (or the completion of the Bar Practice Course), the Bar Exams will need to be taken and passed; and
- more than five years have elapsed since the expiry of the applicant's last barrister's practising certificate (or the completion of the Bar Practice Course), the Bar Exams and Bar Practice Course will need to be taken and passed.

This amendment was implemented to ensure the maintenance of the highest standards for professional entry to practice at the Queensland Bar.

The Association also introduced a policy regarding exemptions to support the amendment.

MEMBER SERVICES

CONTINUING PROFESSIONAL DEVELOPMENT

(a) Events Hosted by the Association

40 CPD Events were held between July 2020 and June 2021, including:

- the Association's Annual Conference, attracting 270 delegates and including 38 exceptional presenters;
- two regional conferences;
- the first of our Wellbeing Conversations; and
- 36 CPD seminars, including:
 - four compulsory reader seminars;
 - four Bar Care seminars; and
 - one Current Legal Issues seminar.

(b) Reader Essentials Program

Over the past year the Association, with the assistance of many members of the Bar, developed the 'Reader Essentials Program'. The Reader Essentials Program is a series of recorded sessions which aim to focus on the key competencies of readers, guarantee consistency in the learning opportunities offered

to readers, and ensure adequate support is provided to new barristers. Each barrister undergoing a period of readership is now required to view each session during their 12 month readership program.

GROUP LIFE SCHEME

In the past year, the families of three members benefited from the Association's Group Life Scheme. The Group Life Scheme provides private Bar (Class A) members up to 70 years of age

with the benefit of \$300,000.00 life cover, and total and permanent disablement cover at competitive rates.

BAR CARE

The Association remains focussed on supporting members' health and wellbeing through Bar Care. Whilst continuing to provide members with direct access to a panel of experienced and independent psychologists, coaches and counsellors, the Association has also developed initiatives to provide Queensland barristers with practical, day-to-day-strategies to assist them in maintaining healthy and balanced lives.

This year, the Bar Care Committee developed a series of Wellbeing Conversations. It was launched in June 2020. The series promotes overall wellbeing by sharing stories and strategies for staying healthy.

I encourage members who are in need of support to utilise the Association's confidential Bar Care program.

PRIVATE LIST

The Association continues to assist members to recover outstanding fees. The Queensland Bar would like to thank the Honorary Secretary, Liam Dollar, and the Assistant Honorary

Secretary, Andrew Skoien, for their continued support and assistance with the Private List.

ELECTRONIC BAR COUNCIL ELECTION PROCESS

For the first time, the voting process for the Bar Council elections was fully conducted using an electronic voting system. The Association appointed an external provider to independently conduct the voting process in a way which ensured members' privacy.

The Bar Council's online election process ran smoothly and provided a significant cost saving for the Association. The easy to use voting platform resulted in the highest ever number of votes received, being 678 votes recorded or 59% of eligible voters.

MEMBER SURVEY

In October to November 2020, the Association conducted its second voluntary member online survey, following the first survey in 2018. The 2020 survey incorporated questions covering members' legal practices, wellbeing and family, Association services, and the impact of the COVID-19 pandemic.

The survey was completed by approximately one-third of members. Overall, participants displayed an optimistic posture towards their work and life. The results show a resilience

amongst members in their response to the work-related challenges presented by the COVID-19 pandemic. The survey also found that members were able to adapt their practice in ways likely to be incorporated into their regular ongoing practice. Finally, the survey results indicated that members value their membership of the Association and the accompanying sense of identity it confers.

PROFESSIONAL STANDARDS SCHEME

The Association continues to manage and administer its Professional Standards Scheme which applies to limit the occupational liability of members of the private Bar in Queensland, to a maximum of \$1.5 million in the event that they are sued by a client or related party, subject to certain

conditions outlined in the Scheme. The Association's Annual Professional Standards Improvement Program Report for 2020 was submitted in March 2021, and has been accepted by the Professional Standards Councils.

WEBSITE REFRESH

Throughout 2020/21 the Association undertook a significant review of its website, in particular its content, functionality, design and overall ease of access to information. The purpose of the update was to ensure that the website contains current and relevant information, and remains a reliable and functional

resource for members. An important addition to the website this year was the member Resource Centre. This website hub contains a bank of resources to support members in maintaining and growing their practice, professional knowledge and skills. The hub also has a focus on mental health and wellbeing.

THE ASSOCIATION AND ITS COMMUNITY

(a) The Regional Bar

The Sunshine Coast Professional Development Day was successfully held in-person on 31 October 2020. The program focussed on Domestic and Family Violence, and included a range of topics.

The Gold Coast Bar Association Annual Conference held on 1 May 2021 was another successful in-person event. The program covered a wide range of current topics relevant to the profession including how to navigate eHearings and eTrial Technologies.

(b) Indigenous Law Students

The Association continues to facilitate the Bar Association of Queensland Indigenous Students Mentoring Scheme, a scheme designed to assist Indigenous students interested in pursuing a career in the law. The successful applicant of the 2021 Indigenous Law Student Program was Daniel Connop from

Griffith University. Over three weeks, Daniel attended the Federal Court of Australia, guided by the Honourable Justice Collier, and in the Supreme Court of Queensland, by the Honourable Justice Bowskill. The final week of the program was spent in chambers with Lincoln Crowley QC.

(c) Community Support Program

The Association is pleased to continue supporting the Cairns Judiciary CPD Series. The series was comprised of three professional development sessions delivered by Cairns' resident Supreme and District Court Judges, and local practitioners. The sessions were delivered on 2 December 2020, 3 February 2021 and 24 March 2021. The Association recognises the importance of these events in ensuring the ongoing education of the profession.

The Association sponsored the Asian Australian Lawyers Association's National Cultural Diversity Summit. The Summit was held online on 3 October 2020, and attracted approximately 400 attendees. The Association sponsored the FNQ Law Association Inc's Carbolic Smoke Ball, held on 12 June 2021. The Association was also a corporate sponsor of the Pride in Law Association.

The Association continued to make annual contributions to support important community organisations such as LawRight and the Austlii Foundation. The Association also supported the annual Queensland Legal Walk and was a leading fundraiser, raising \$4,199.60 in support of pro bono legal services.

The Association once again sponsored the Queensland Intersociety Law Competition held on 3 October 2020, jointly hosted by the University of Queensland and Queensland University of Technology Law societies. Elsewhere in academia, the Association funded the Bar Association of Queensland Scholarship at the University of Queensland.

(d) Social Events and Networking

The outbreak of COVID-19 unfortunately led to the cancellation of a number of events in 2020/21. However, with the continuing easing of restrictions, the Association was able to hold the Junior

Bar drinks, the Silks Dinner, the Annual Bar Conference, the Women Barristers' Drinks and the Past Presidents Lunch in the latter half of the financial year.

ACKNOWLEDGEMENTS

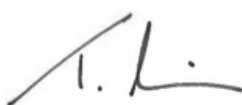
I express my sincere thanks to members of the Bar Council for their commitment and contributions to the betterment of the Queensland Bar, the profession and the wider community. In particular, I wish to express my thanks to the Vice President, Damien O'Brien QC for his unstinting support.

Bar Association of Queensland Office Holders for the relevant reporting period:

Vice President:	Damien O'Brien QC
Honorary Treasurer:	Catherine Heyworth-Smith QC
Honorary Secretary:	Liam Dollar
Assistant Honorary Secretary:	Andrew Skoien
Council Members:	Nicholas Andreatidis QC
	Florence Chen
	Philippa Coore
	Clare Dart
	Peter Dunning QC
	Nicholas Ferrett QC
	Jane Fitzgerald
	David Forbes
	Carl Heaton QC
	Keith Howe
	Jeffrey Hunter QC
	Ruth O'Gorman
	Joshua Trevino QC

Lastly, I would like to congratulate our members who attained judicial office in the past year. A full list of appointments can be found in the 'Year in Review' section of this Report.

I commend this Report to members of the Association.



Tom Sullivan QC
President

ASSOCIATION STAFF

Chief Executive

Kelsey Rissman

Executive Assistant

Donna Rea

Legal Department

Director

Sara Forgione

Senior Lawyer

Ashleigh Poole

Lawyer

Maree Beaulavon (until 22 Jan 2021)

Jessica Medina-Nguyen

Joseph Murphy (from 28 June 2021)

Business Support Officer

Karen Maddocks

Corporate Services Department

Director

Kasey Rowland

Communications & Events Officer

Tarnia Simpson

Reception

Geraldene Devencorn

Reception

Janette Gustafson (up until 28 May 2021) /

Deborah Pilkington (from 18 May 2021)

Administration Officer

Helena Payne (from 16 March 2021)

Legal Education Department

Director

Kali Astill

Coordinator, Continuing Professional Development

Megan Niebling

Coordinator, Bar Practice Course

Gail Cowen

Manager, New Bar

Lisa Wastell-Anthony (until 17 May 2021)

Business Support Officer

Alexandra Slater (from 28 October 2020)

2020-21 YEAR IN REVIEW

MEMBERSHIP

As at 30 June 2021, there were 1,391 members of the Association. Of these, 970 were Private Bar members, 166 Employed members, 207 Associate members and 48 were interstate members.



SENIORITY

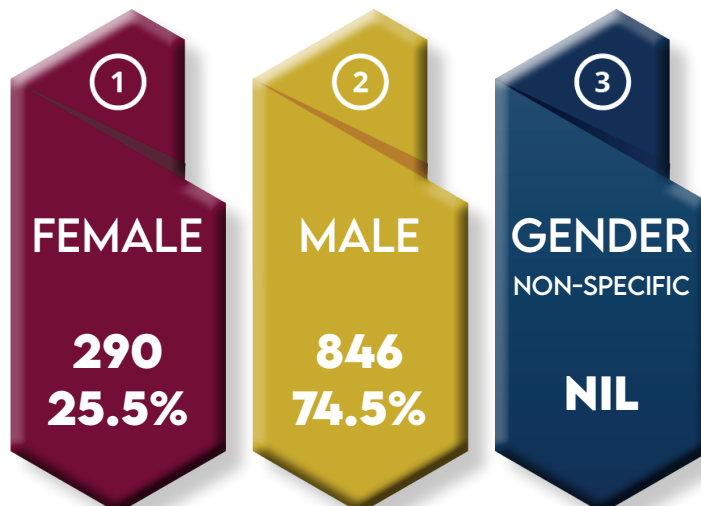
Queen's Counsel
or Senior Counsel



Junior Counsel



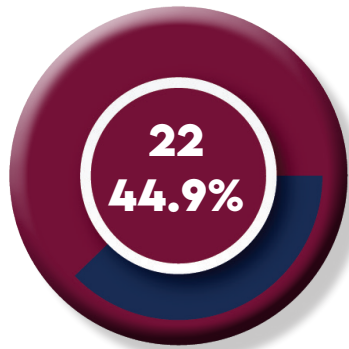
GENDER



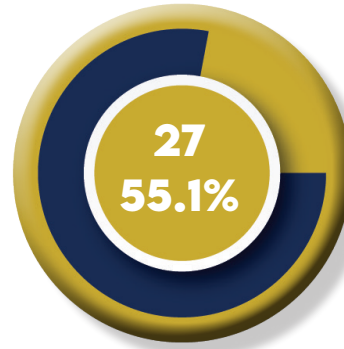
GENDER OF NEW PRACTISING BARRISTERS

Barristers issued first Practising Certificate in the 2020-21 year.

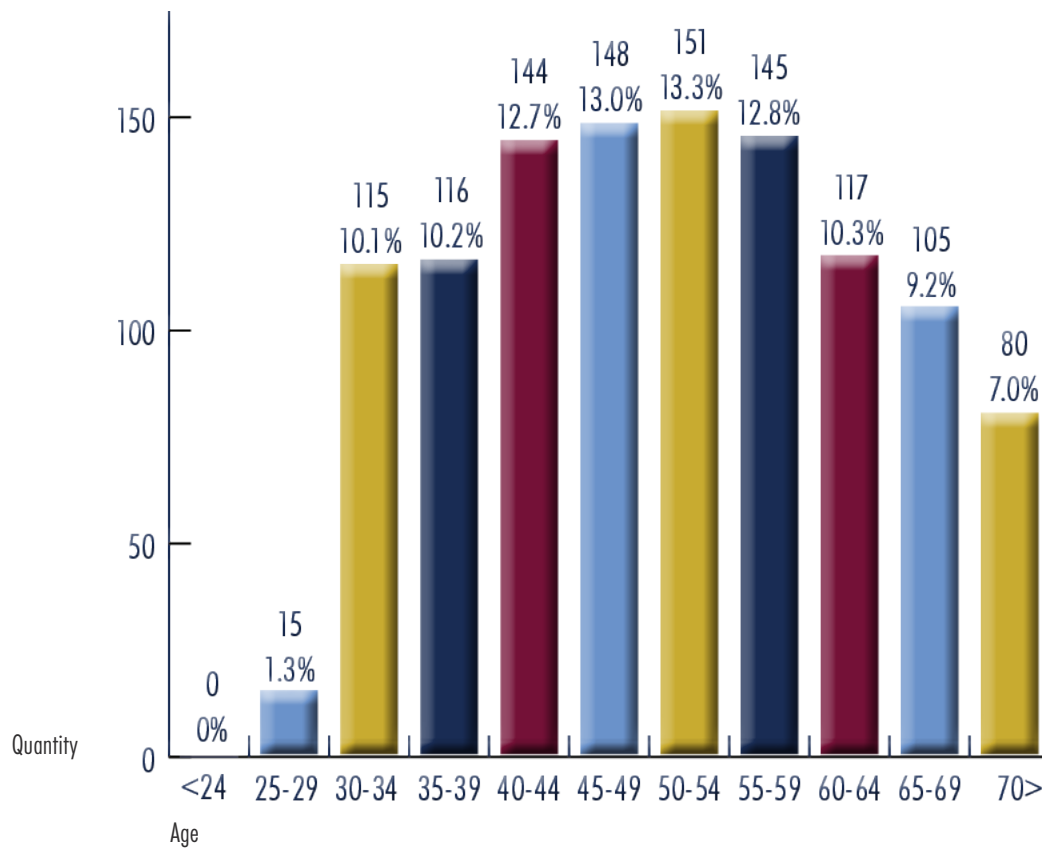
FEMALE



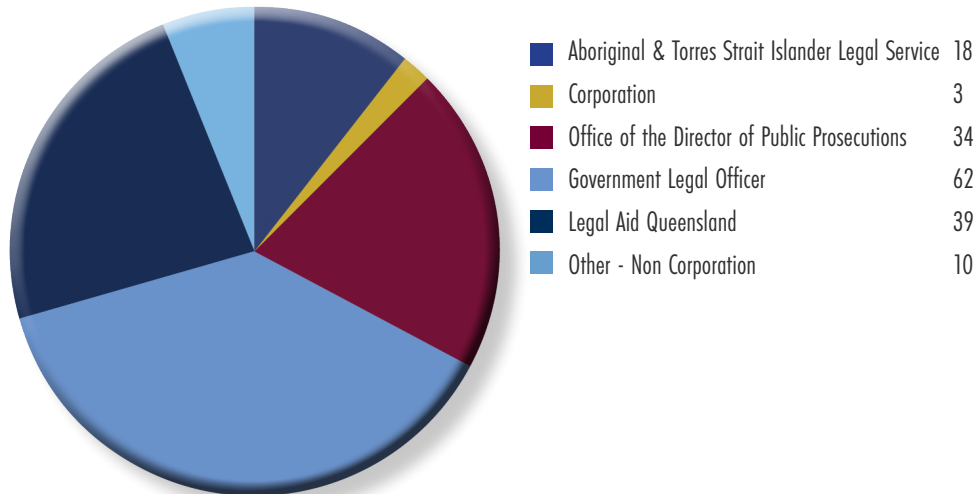
MALE



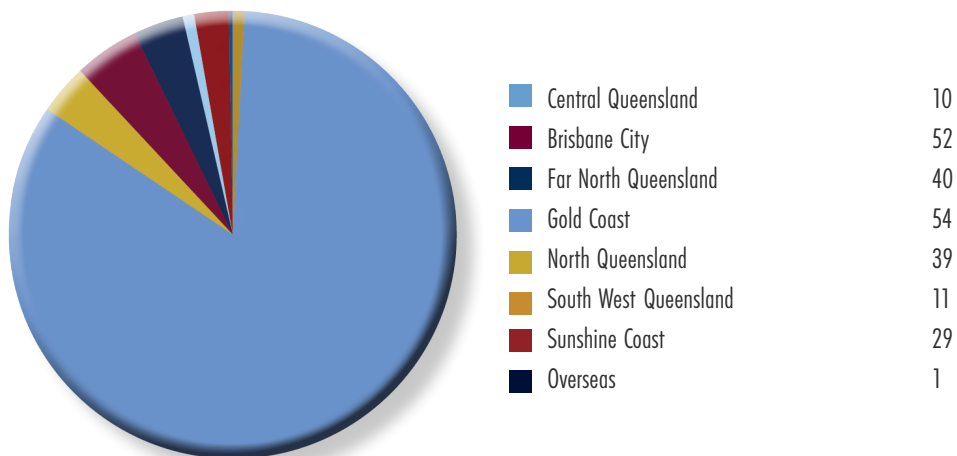
MEMBER AGE



DIVERSITY AT EMPLOYED BAR



REGION BREAKDOWN



POLICY

Examples of matters dealt with by the Council or one of the Association's committees and/or volunteers:

- Human Rights of Women and Girls in the Pacific
- Destruction of 46,000 year old caves at the Juukan Gorge in the Pilbara region of Western Australia
- Division 3A of Part 1AA of *Crimes Act 1914 (Cth)* and Divisions 104 and 105 of the *Criminal Code 1995 (Cth)*
- Regulatory Impact Statement: re-entering the National Injury Insurance Scheme in Queensland
- Australia-United Kingdom Free Trade Agreement
- Inquiry on the Aboriginal Flag
- Proposed Practice Direction 2 of 2020 Digital Procedures in the Land Court
- Cab-rank principle
- Draft National Action Plan to Reduce Sexual Harassment in the Australian Legal Profession
- Revised draft principles underpinning a Federal Judicial Commission
- National Framework for Information Sharing
- Proposed Amendments to Expert Evidence Rules
- Artificial Intelligence Action Plan for all Australians
- A legal framework for voluntary assisted dying
- Missing Middle Project
- Proposed standard timetabling orders for migration cases
- *Child Protection and Other Legislation Amendment Bill 2020*
- Possible amendments to the *Justice Legislation (COVID-19 Emergency Response – Document and Oaths) Regulation 2020*
- Automatic Mutual Recognition
- Mental Health and Wellbeing Information Hub
- UCPR Amendment concerning preliminary disclosure orders
- Access to Exhibits in Civil Trials
- Commonwealth Integrity Commission: 'Reasonable suspicion' thresholds
- *Youth Justice and Other Legislation Amendment Bill 2021*
- Draft Practice Direction 1 of 2021 – Protected Counselling Communications of the District Court of Queensland
- Federal Court: Consideration of Digital Technology
- Royal Commission into the management of police informants
- Current situation with respect to pending applications for parole before the Parole Board of Queensland
- Australian Solicitors' Conduct Rules: Rule 42 – Anti-discrimination and harassment
- Establishment of an accreditation system for Children's Contact Services
- Federal Court: Draft Commercial Arbitration Practice Notice
- QCAT: Draft Practice Direction - Legal Profession List

LEGAL PROFESSIONAL REGULATION

Under the *Legal Profession Act 2007*, the Association has a number of functions in its capacity as a regulatory authority. These functions include:

- considering and determining applications made to the Association for the grant or renewal of local practising certificates. This function requires the Association to consider, in particular, the eligibility and suitability of applicants, professional indemnity insurance issues, and issues relating to the amendment, suspension or cancellation of local practising certificates. Also, on occasion, it requires the Association to respond to applications seeking the review of a decision of the Association in relation to a local practising certificate;
- maintaining a database for local practising certificates held by barristers in Queensland;

- investigating and reporting in relation to complaint matters and investigation matters referred to the Association by the Legal Services Commissioner, and maintaining a database in relation to these matters; and
- liaising with other regulatory authorities, both in Queensland and interstate, in relation to a range of issues.

The responsibilities discharged by the Association in its capacity as a regulatory authority under the *Legal Profession Act 2007* have been recognised by the Attorney-General, who provides, through the Legal Practitioner Interest on Trust Accounts Fund (LPITAF), funding which is used to defray, in part, the costs incurred by the Association in the discharge of its responsibilities under the Act .

PROFESSIONAL STANDARDS SCHEME

On 1 July 2019, the Association's second Professional Standards Scheme ('Scheme') came into effect, and will continue to operate until 30 June 2024. The Scheme applies to limit the occupational liability of members of the Private Bar in

Queensland, to a maximum of \$1.5 million in the event that they are sued by a client or related party, subject to certain conditions outlined in the Scheme. A copy of the current Scheme can be accessed on the Association's website.

NATIONAL MEDIATOR ACCREDITATION

The Association continues to discharge its role as a Recognised Mediator Accreditation Body under the National Mediator Accreditation System. In this capacity, the Association continues to accredit or re-accredit (as applicable) members

of the Association who successfully apply for National Mediator Accreditation or Re-accreditation (as applicable) under the System.

SILK APPOINTMENTS

On 27 November 2020, His Excellency the Governor approved the appointment by Letters Patent of the barristers listed below as Queen's Counsel:

- Errol John Morzone
- Deborah Ann Holliday
- Gavin John Patrick Handran
- Christian Jennings
- Jodie Ann Wooldridge
- Joshua Christopher Trevino
- Scott Burnett Hooper

COMMUNICATION WITH MEMBERS

It is always important for the Council to ensure that it communicates effectively to inform members of the work of the Association and what is being done for them on their behalf.

Notices from the President and the Chief Executive along with the Association's In Brief and CPD News have proved to be an effective way of communicating with members.

Hearsay, the Association's e-journal, under the editorship of Andrew Skoien during 2020-21, has a wide readership in Queensland and throughout Australia.

It can be accessed at www.hearsay.org.au.

RELATIONSHIP WITH OTHER BODIES

THE COURTS

The Association continues to enjoy a harmonious relationship with the Courts and is grateful for their preparedness to consult with and receive submissions from the Association on topics affecting practice in the Courts.

Regular liaison continued with the Chief Justice, the Honourable Catherine Holmes AC and the President of the Court of Appeal, the Honourable Justice Walter Sofronoff.

Liaison has also been undertaken throughout the year with the Senior Judge of the Federal Court in Brisbane, Senior Judge of the Federal Circuit Court in Brisbane, Senior Judge of the Family Court in Brisbane, Chair of the Supreme Court Rules Committee, Chief Judge of the District Court, President of the Land Court, the Chief Magistrate, President of QCAT, the Industrial Court of Queensland and the Queensland Industrial Relations Commission

DIRECTOR OF PUBLIC PROSECUTIONS

Throughout 2020-2021, the Association has enjoyed a constructive working relationship with the Director of Public

Prosecutions, Mr Carl Heaton QC, and his senior staff.

LEGAL SERVICES COMMISSIONER

The Association continued to work constructively with the Legal Services Commissioner, Ms Megan Mahon, and her team, to ensure that the Bar maintains high standards of professional

conduct, and to ensure that consumers of legal services in Queensland can have confidence and trust in the Bar.

DEPARTMENT OF JUSTICE & ATTORNEY-GENERAL

The Association has throughout the year met or communicated with the Attorneys-General, the Honourable Shannon Fentiman MP, and predecessor, the Honourable Yvette D'Ath MP, the Director-General, Mr David Mackie, and senior officers to discuss a number of important issues affecting the profession as a whole and the administration of justice.

The Association acknowledges and thanks the Attorney-General for consulting broadly with the Association on matters of mutual interest. As noted elsewhere in this Report, the Association and its members have been called upon from time-to-time to make comment on proposed legislation, amendments to legislation, policy and discussion papers.

SOLICITORS

Over their respective terms during the past year, the Association has met with the Queensland Law Society Presidents, Mr Luke Murphy and Ms Elizabeth Shearer. During the year, the Association and the Queensland Law Society continued to work

together on various proposals, legislative amendments, CPD seminars and events. The Association looks forward to further enhancing our working relationship with the Law Society.

LEGAL AID QUEENSLAND

The Association has enjoyed good working relations with Legal Aid Queensland (LAQ). The Association's President and Chief Executive have met from time-to-time with the LAQ Chair, the Honourable Margaret McMurdo AC, and Chief Executive, Nicky Davies. Members of the Association continue to provide a valuable contribution to LAQ's Industry Reference Group.

The Association has been prominent in supporting "Legal Aid Matters", a national legal assistance and access to justice campaign focusing on the importance of an adequately funded legal assistance system to ensure a cooperative, nationally consistent and fair approach to the provision of providing access to justice for all.

PRO BONO & LAWRIGHT

Requests for provision of pro bono services have continued. Currently the Association has formal pro bono schemes with the Federal Court of Australia and the Queensland Court of Appeal. These formal schemes are in addition to the Association's long running pro bono referral scheme and its on-going relationship with LawRight. The Association would commend LawRight to members and encourage as many as possible to take an active part in its valuable work.

Whilst the Association has taken a positive role in the provision of pro bono services to a wide cross section of the community, pro bono services cannot serve as a replacement or an alternative to a properly resourced and funded legal aid system.

AUSTRALIAN BAR ASSOCIATION

The Association continues to play an active role in the affairs of the Australian Bar Association (ABA). ABA office holders elected in November 2020 comprise Matthew Howard S.C. (Western Australian Bar) as President, Vice Presidents Kylie Nomchong S.C., Matt Collins AM QC (Victorian Bar), and Peter Dunning QC (Queensland Bar) as Honorary Treasurer.

The director representing the Bar Association of Queensland is Rebecca Treston QC.

The major functions of the ABA can be broadly categorised as:

- representing at a national level the independent referral Bars;
- working to establish uniform rules of conduct and practice for members of the Bar across Australia;
- the delivery of specialist, high quality training in advocacy for both newcomers to the Bar and experienced trial advocates;
- the delivery of a biennial international conference of immediate relevance to barristers' practices and at which eminent speakers are able to share with practitioners their expertise and challenge them to consider different ways of practice as well as the future of the advocate's profession; and
- the delivery of Advocacy Training offers a number of courses throughout the year to further develop the essential skills and advocacy skills of barristers. The courses, held in various locations around Australia, enable barristers to work closely with Australian Judges and experienced senior International and Australian Silks.

LAW COUNCIL OF AUSTRALIA

The Association's current representative on the Board of the Law Council of Australia is Keith Howe. The Law Council provides the Association with a professional voice in Canberra. Whilst the capitation fees paid to the Law Council amount to a significant

impost on the Association's funds, it is presently considered appropriate that the Association remain a constituent body. Keith Howe has devoted a great deal of time and energy to the business of the Law Council.

JUDICIAL APPOINTMENTS

In the past year (as at 30 June 2021) the Association has welcomed the announcement of the following appointments (styles and titles at date of appointment):

COURT OF APPEAL

The Honourable Justice John Bond appointed 23 April 2021

SUPREME COURT OF QUEENSLAND

The Honourable Justice Paul Freeburn appointed 13 May 2021

DISTRICT COURT OF QUEENSLAND

His Honour Chief Judge Brian Devereaux S.C. appointed 13 August 2020

His Honour Judge Jeffrey Clarke appointed 27 August 2020 (Rockhampton)

His Honour Judge Rowan Jackson QC appointed 27 August 2020 (Southport)

Her Honour Judge Geraldine Dann appointed 27 August 2020 (Southport)

MAGISTRATES COURT OF QUEENSLAND

Deputy Chief Magistrate Anthony Gett appointed 11 March 2021

Magistrate Kenneth Taylor appointed 9 July 2020 (Townsville)

Magistrate Grace Kahlert appointed 9 July 2020 (Southport)

Magistrate Kathleen Payne appointed 9 July 2020 (Southport)

Magistrate Jason Schubert appointed 30 September 2020 (Rockhampton)

Magistrate Susan Warrington appointed 11 March 2021 (Cairns)

Magistrate Eoin Mac Giolla Ri appointed 17 June 2021

FAMILY COURT OF AUSTRALIA

The Honourable Justice Paul Anthony Howard appointed 1 April 2021

FEDERAL CIRCUIT COURT OF AUSTRALIA

Judge Christopher Bowrey appointed 22 March 2021 (Townsville)

QUEEN'S BIRTHDAY HONOURS LIST 2021

AUSTRALIA

His Honour Judge Kerry John O'Brien - Member of the Order of Australia (AM)

For significant service to the law, and to the judiciary in Queensland.

Judge Brian Boulton - Member of the Order of Australia (AM)

For significant service to the law, and to the judiciary, particularly to District Courts.

Mr Matthew Thomas Hickey - Medal of the Order of Australia (OAM)

For service to music, and to the law.

UNITED KINGDOM

Mr Timothy Matthews QC — Member of the Order of the British Empire (MBE)

For services to the National Judiciary in the Solomon Islands.

THE COMMITTEE SYSTEM

ACCESS TO JUSTICE COMMITTEE

Matthew Jones (Chair)
Jodie Wooldridge QC
Kerry Copley
Frank Richards
Victoria Trafford-Walker
Margaret McLennan
Clare O'Connor
Amanda Coulthard
Michael Bonasia
Angela Rae
Crystal Level

ADMINISTRATIVE LAW COMMITTEE

Scott McLeod QC (Chair)
Erin Longbottom QC
Nitra Kidson QC
Martin Hanson
Simon Grant
Vincent Brennan
Karen Garner
Benjamin McMillan
Angus Scott
Ryan Haddrick
Sally Robb
Danae Younger
Emma Hoiberg
Borcsa Vass

ALTERNATIVE DISPUTE RESOLUTION COMMITTEE

Andrew Crowe QC (Chair)
Ian Hanger AM QC
Douglas Murphy QC
Melanie Hindman QC
Gerard Forde
Michael Eastwood
Lee Nevison
David Thomae
Philip Tucker
Jane FitzGerald
Shanna Quinn
Brent Reading
Amy Low

ANNUAL BAR CONFERENCE COMMITTEE

Kerri Mellifont QC (Chair)
Jeffrey Hunter QC
Rebecca Treston QC
Catherine Heyworth-Smith QC
Dominic O'Sullivan QC
Mark Healy
Jason Todman
Isaac Munsie
Anastasia Nicholas
Anna Bertone
Angela Hellewell
Amy Low

BAR CARE COMMITTEE

Gareth Beacham QC (Chair)
James Bell QC
Peter Woods
Ann-Maree McDiarmid
Charles Wilson
Sarah Lane
Judith Brien
Benjamin Kidston
Scott Malcolmson
Steven Hogg
Kate Slack
Samuel Lane
Christine Wilson
Toby Corsbie

BUILDING & CONSTRUCTION LAW COMMITTEE

Robert Holt QC (Chair)
Melanie Hindman QC
Mark Ambrose QC
Mark Williams
Gregory Thomson
John Eylander
Brett Codd
Michael Trim
John Baartz
Elizabeth Gaffney
Logan Campbell
Sean Kelly
Charles Matthews
Rachel De Luchi
Shireen Long

BUSINESS & CONSUMER LAW COMMITTEE

Damian Clothier QC (Chair)
Sean Cooper QC
Gavin Handran QC
Scott Hooper QC
Craig Coulsen
Greg Sheahan
Stephen (Benjamin) Whitten
Anthony Reilly
Andrew O'Brien
Anthony Messina
Angus O'Brien
Hamish Clift
Sean Russell
Edmund Robinson
Mei Barnes
Tom Ritchie

CRIMINAL LAW COMMITTEE

Jeffrey Hunter QC (Chair)
Tony Glynn QC
Stephen Keim S.C.
Michael Copley QC
Gregory McGuire
Daniel Boyle
Bernard Reilly
Neville Weston
Simon Lewis
Sarah Thompson
Michael Nicolson
Andrew Hoare
Mark McCarthy
Angus Edwards
Benedict Power
Liam Dollar
Laura Reece
James Benjamin
Anna Cappellano
Ruth O'Gorman
Janice Crawford
Samuel Bain
Kate Juhansz
Damien Gates
Stephanie Williams
Daniel Caruana
Steven Jones
Daniel Whitmore
Jacob Robson
Sophie Harburg
Jenna Johnsen

ENVIRONMENTAL, PLANNING & PROPERTY LAW COMMITTEE

Rodney Litster QC (Chair)
Danny Gore QC
Christopher Hughes QC
Benjamin Job QC
Mark Gynther
Sarah Holland
James Lyons
Julia O'Connor
Kate Buckley
Matthew McDermott

EQUAL OPPORTUNITY & DIVERSITY COMMITTEE

Peter Roney QC (Chair)
Michael Johnson
Jessica McClymont
Susie McNeil
Sarah Poon
David Crews
Liam Burrow
Kylie Hillard
Charlotte Smith
Laura Neil
Florence Chen
Dominic Nguyen
Sunny Munasinghe
Lucy Barnes
Katherine McGree
Dzenita Balic
Catherine Chiang
Yuzo Araki
Cecelia Bernardin

FAMILY LAW COMMITTEE

Sydney J Williams QC (Chair)
Michelle May AM QC
Michael Drysdale
Johnny Selfridge
Jennifer McArdle
Dearne Firth
Rebecca Horsley
Madeleine Murphy

FUTURE & TECHNOLOGIES COMMITTEE

Andrew Luchich (Chair)
Gail Hartridge
Kerry Copley
Kate Greenwood
Anne Fitzgerald
Brent Blond
Gary Coveney
James Lyons
Matt Black
Kirsty Gothard
Susan Hedge
Llewellyn Judd
Alexander McKinnon

GENERAL LITIGATION (PRACTICE & PROCEDURE/ INSURANCE LAW/ PERSONAL INJURIES) COMMITTEE

Richard Douglas QC (Chair)	Jeremy Wiltshire
Christian Jennings QC	Chris George
Richard Lynch	Jason Ward
Keith Howe	Edward Goodwin
Gerard Mullins	Joanne Sorbello
Ross Dickson	Matthew Williams
Kevin Holyoak	Stephen Colditz
Rick Green	Jeremy Trost
Dominic Murphy	Jennifer Hewson
David Schneidewin	Shireen Long
Michael Wilson	Chau Donnan
Jessica McClymont	San-Joe Tan

HUMAN RIGHTS COMMITTEE

Damien Atkinson OAM QC (Chair)	Julie Fotheringham
John Batch QC	Paul Metcalf
Greg Cummings	John Cahill
Walter Vitali	Gerry Elmore
Harry Fong	Reimen Hii
Mark McCarthy	
Charles Wilson	
Michael Wilson	
Carla Klease	
Laura Reece	
Paula Morreau	
Jens Streit	

INDIGENOUS BARRISTERS COMMITTEE

Lincoln Crowley QC (Chair)
His Honour Judge Nathan Jarro
Judge Marshall Irwin
Daniel O'Gorman S.C.
John Fraser
Andrew Skoien
Christopher Emzin
Sue-Ellen Wright
Scott Seefeld
Avelina Tarrago
Melia Benn

INDUSTRIAL LAW COMMITTEE

James Murdoch QC (Chair)
Chris Murdoch QC
Peter O'Neill
Holly Blattman
Stephen Mackie
Charles Martin
Edward Shorten
Megan Brooks
Troy Spence

INTERNATIONAL LAW COMMITTEE

Dominic O'Sullivan QC (Chair)
Adrian Duffy QC
Shane Monks
Mark Johnston
Kelly McIntyre
David Turner

LEGAL EDUCATION (CONTINUING PROFESSIONAL DEVELOPMENT) COMMITTEE

Adam Pomeranke QC (Chair)
Todd Fuller QC
Dan Piggott QC
Richard Schulte
Jennifer McArdle
Tony Keyes
Clare Dart
Lee Clark
Paul O'Brien
Keith Wylie
Sam McCarthy
Kate Gover
Shane MacDonald

MIGRATION LAW COMMITTEE

Matthew Brady QC (Chair)
Amelia Wheatley QC
Nitra Kidson QC
Stephen Lee
Frank Lanza
Hellen Shilton
Mark Steele
Gavin Rebetzke
James Byrnes
Robert Lake
Jules Moxon

NEW BAR (READERSHIP/ JUNIOR BAR) COMMITTEE

Nicholas Andreatidis QC (Chair)
Todd Fuller QC
Damien O'Brien QC
Dan Piggott QC
Christian Jennings QC
Mark Stunden
Chris George
Matthew Hickey
Joanne Sorbello
James Green
Kate Slack
Julia O'Connor
Matthew Heeland
James Feely
Margaret Forrest
Thomas Jackson
Pip Coore
Sophie Gibson

PRO BONO COMMITTEE

Kathryn McMillan QC (Chair)
Damien O'Brien QC
Paul McQuade QC
Peter Baston
Christopher Wilson
Joseph Jacobs
Simon Cilento
Matthew Jones
Ruth O'Gorman
Melinda Zerner
Stephen Colditz
Bridget O'Brien
Duncan Marckwald
Morgan Clarke
Rachael Taylor
Ambyr Cousen
Heath Berghofer

PROFESSIONAL ETHICS COMMITTEE

Roger Traves QC (Chair)
Peter Ambrose QC
Andrew Philp QC
Nicholas Andreatidis QC
Sydney J Williams QC
Deborah Holliday QC
Greg McGuire
Simon Formby
Dominic Pyle
Susan Anderson
Johnny Selfridge
John Meredith
Robert Davis
Michael Holohan
Philip O'Higgins
Danielle Palmer
Christopher Taylor

PROFESSIONAL INDEMNITY/ PROFESSIONAL STANDARDS COMMITTEE

Graham Gibson QC (Chair)
Richard Douglas QC
Ron Ashton QC
Sydney J Williams QC
Holly Blattman
Janice Crawford

REGIONAL ISSUES COMMITTEE

Justin Greggery QC (Chair)
Michael Jonsson QC
Joshua Trevino QC
John Lee
Bernard Reilly
Michael Campbell
Michael Eastwood
Anthony Arnold
Craig Ryan
Scott Neaves
Jessica Goldie
Merissa Martinez

SOUTH PACIFIC REGION LEGAL EDUCATION COMMITTEE

Andrew Crowe QC (Chair)
The Hon Justice John Logan RFD
The Hon Justice John Bond
The Hon Justice Soraya Ryan
The Hon Justice Peter Callaghan
His Honour Judge Bernard Porter QC
Mal Varitimos CBE QC
Karen Carmody
Andrew Skoien
Joseph Crowley
Liam Dollar
Mark Steele
Holly Blattman
Reimen Hii
Dane Jones

SUCCESSION & ELDER LAW COMMITTEE

Darlene Skennar QC (Chair)
Caite Brewer (Deputy Chair)
Anthony Collins
Michael Liddy
Daniel Morgan (up until 27 Nov 2020)
Jeffrey Otto
Andrew Fraser
Ilan Klevansky
Susan McLeod
Glenn Dickson
Jennifer Sheean
Katrina Kluss
Rob Cumming

TAXATION LAW COMMITTEE

Lister Harrison QC
Madeline Brennan QC
David Marks QC
Gail Hartridge
Stephen Lee
Walter Vitali
Richard Schulte
Harry Lakis
Shaun Gordon
Florence Chen
James Green
Anthony Anderson
Francesco Maconi
Matthew Donovan

UNIVERSITY RELATIONS COMMITTEE

Dominic O'Sullivan QC
Todd Fuller QC
Joshua Trevino QC
Andrew Hoare
Benedict Power
Sarah Holland
Fiona Lubett
Merissa Martinez
Jade Marr
Alexander Psaltis

STANDING COMMITTEES

PROFESSIONAL CONDUCT COMMITTEE

Members

Damien O'Brien QC (Vice President) Jeffrey Hunter QC Nicholas Andreatidis QC

Sub-Committee Members

Robert Bain QC	Philip Looney QC	Paul Favell
Robert Holt QC	Adrian Duffy QC	Mark Stunden
Anthony Glynn QC	Peter Hastie QC	Andrew Hoare
Michael Grant-Taylor QC	Peter Franco QC	Dominic Pyle
Patrick O'Shea QC	Gareth Beacham QC	Susan Anderson
Peter Ambrose QC	Ronald Ashton QC	David Schneidewin
Philip Hack QC	Matthew Brady QC	Jeffrey Otto
Andrew Crowe QC	Darlene Skennar QC	Benjamin McMillan
Keith Wilson QC	Justin Gregger QC	Alexandra Marks
Andrew Philp QC	Melanie Hindman QC	Madonna Callaghan
Douglas Campbell QC	Damien Atkinson OAM QC	Melinda Zerner
Kathryn McMillan QC	Lincoln Crowley QC	Steven Deaves
Michael Copley QC	Errol Morzone QC	Geoff Barr
Kerri Mellifont QC	Christian Jennings QC	David Turner
Damian Clothier QC		

BAR PRACTICE COURSE MANAGEMENT COMMITTEE

The Hon Justice Hugh Fraser (Chair)
The Hon Justice Susan Brown
The Hon Justice Soraya Ryan
Robert Bain QC
Philip Looney QC
Catherine Heyworth-Smith QC
Alexandra Marks

GOVERNANCE & RISK COMMITTEE

Tom Sullivan QC (President)
Damien O'Brien QC (Vice President)
Catherine Heyworth-Smith QC (Honorary Treasurer)
Liam Dollar (Honorary Secretary)
Kelsey Rissman (Chief Executive)

COMMITTEE WORK IN REVIEW

BAR CARE COMMITTEE

The Bar Care Committee met once in the financial year and focussed on the development of resources to support the health and wellbeing of Association members.

A key initiative of the Bar Care Committee during this period was the development of a series of Wellbeing Conversations. In candid conversations between members of the Committee

and members of the Bar, this series shines a light on barristers' health and wellbeing through the sharing of stories and strategies for staying well. The first conversation was launched in June 2020.

The Bar Care Panel was extended in June 2021 to include a new panel member in North Queensland, Michael Schauer.

CPD COMMITTEE

The Association's Continuing Professional Development ('CPD') program provides members with innovative and timely conferences, courses, seminars and workshops to assist members to effectively meet their professional development needs.

The CPD Committee met once this year, and focussed on reviewing the ongoing impact of COVID-19 on the legal education requirement of Association members, and the significant

enhancements made to the delivery of online learning in 2020.

The 2020-2021 program included 40 CPD events, including the Bar Association's Annual Conference 2021; two regional conferences; and four compulsory reader seminars.

Details of all CPD Events appear under Legal Education section of this report.

CRIMINAL LAW COMMITTEE

The Criminal Law Committee, chaired by Jeffrey Hunter QC, continues to be one of our most active committees. The 31 members are involved in submissions to the Queensland Sentencing Advisory Council, the Department of Justice and Attorney-General, the Courts, the Queensland Parliamentary Committees, and the Law Council of Australia.

Various submissions provided to the Parliamentary Committees also provided the opportunity for the chair and committee members to appear as witnesses at public hearings to address any questions the Parliamentary Committee had arising from the Association's submission on the matter.

During the period, members of the Committee attended the public hearing of the Legal Affairs and Safety Committee in relation to the Inquiry into the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Bill 2020* and at the public hearing for the inquiry into the *Youth Justice and Other Legislation Amendment Bill 2021*.

Committee members also attend a number of meetings of government and court stakeholder groups. The chair attended the Chief Justice's Discussions with the Legal Profession held fortnightly.

ETHICS COUNSELLORS

From time-to-time, and usually with some urgency, members of the Association require counsel and advice on ethical issues which confront them in practice.

At present, when such issues arise, the member may:

- ask the Bar Council for a ruling;
- contact the President or Vice President for advice;
- undertake informal enquiry of a senior barrister, usually a fellow chamber member.

Most issues can be resolved by simple enquiry and response from a senior practitioner. Some issues are more complex, whether they involve prospective or past conduct.

With such matters in mind, a number of senior barristers have agreed to assist members with ethical enquiries.

The ethics counsellors for 2020/21 were:

- Peter Ambrose QC
- Richard Douglas QC
- Kylie Downes QC
- John Gallagher QC
- Tony Glynn QC
- Danny Gore QC
- Justin Greggery QC (Townsville)
- Lister Harrison QC
- Philip Looney QC
- Kathryn McMillan QC
- Andrew Philp QC (Cairns)
- Michael Stewart QC

Members having ethical enquiries should contact one of the above senior barristers.

FAMILY LAW COMMITTEE

Throughout 2020-2021 the Family Law Committee, chaired by Sydney J Williams QC, has been a particularly busy Committee, responding to numerous submission requests on important topics including in relation to the *Child Protection and Other Legislation Amendment Bill 2020*, the impetus of which was the inquest into the death of Mason Jet Lee, a national information sharing

network; and the establishment of an accreditation system for children's contact services.

Committee members also represented the Association on the Legal Aid Queensland Industry Reference Group, and at the Federal Circuit Court stakeholder meetings.

INDUSTRIAL LAW COMMITTEE

The Industrial Law Committee continues to focus on legal developments in the practice area of employment and industrial relations law. The Committee has led the development of a

program for the 2021 Employment and Industrial Relations Conference, scheduled for 28 and 29 August 2021 at the Sheraton Grand Mirage Resort, Gold Coast.

NEW BAR COMMITTEE

The New Bar Committee's key objectives in the financial year were the delivery of a comprehensive resource centre for new bar members and the development of an online learning program for readers called the Essential Learning Program.

The Essential Learning Program is comprised of 12 short recorded sessions focussing on the development of reader key competencies across ethics and professional responsibility, practice management and business skills, and barristers' skills. This new program is a compulsory requirement of the readership

program which aims to offer greater consistency in the learning opportunities offered to readers and ensures a high level of support is offered to the development of the new Bar.

There were four compulsory reader seminars delivered in the financial year focussing on costs, ethical duties, statutory interpretation and working with senior counsel. Strict follow-up procedures ensured all readers attended these compulsory seminars. The New Bar Committee met six times in the financial year.

SOUTH PACIFIC REGION LEGAL EDUCATION COMMITTEE

The ability of the South Pacific Region Legal Education Committee, chaired by Andrew Crowe QC, to contribute to legal training for National Lawyers of Papua New Guinea and the South West Pacific region has been significantly limited due to the ongoing impact of COVID-19 in the region.

Workshop planning was undertaken with the Tongan Legal Society and Solomon Islands Law Society during the financial year, with a view to supporting their continuing legal education program. Committee members will be delivering online advocacy

training late in 2021. This training will focus on the drafting of pleadings and will be simultaneously delivered in Tonga and the Solomon Islands. Committee members have volunteered to deliver this training, including the Honourable Justice John Logan RFD, and the Honourable Justice John Bond. The South Pacific Region Legal Education Committee is committed to further strengthening the ties between the Queensland Bar and PNG, and is always looking for further opportunities for engagement across the Pacific.

UNIVERSITY RELATIONS COMMITTEE

The key objective of the University Relations Committee is to educate law students on pathways to the Bar, promoting the Bar to the best and brightest of students, and advocate for an inclusive and representative Bar. Consistent with these objectives, the Committee has developed a robust program of engagement with universities.

Due to COVID-19 restrictions in 2020, Committee members used technology to engage with university students at Bond

University, Griffith University, James Cook University, Queensland University of Technology, Southern Cross University, University of the Sunshine Coast and the University of Queensland. In 2021, the Committee has returned to face to face engagement with students, attending James Cook University, the University of Queensland and Bond University in the first half of the year. The University Relations committee met twice in the financial year.

LEGAL EDUCATION

CONTINUING PROFESSIONAL DEVELOPMENT PROGRAM

40 CPD Events were held between July 2020 and June 2021, including:

- the Bar Association's Annual Conference 2021;
- two regional conferences;
- the Wellbeing Conversations; and
- 36 CPD Seminars, including:
 - four compulsory reader seminars;
 - four Bar Care seminars; and
 - one Current Legal Issues seminar.

THE IMPACT OF COVID-19 ON THE CPD PROGRAM

The impact of COVID-19 continued in the financial year. Due to this ongoing impact, and the lockdown in March/April 2021, the 2020/2021 CPD Year was extended from 31 March to 14 April 2021 to allow additional time for members to comply with their CPD obligations under the *Administration Rules*.

The CPD Program continued to offer learning opportunities in the area of technology to support members during this time, including:

- 25 May 2021 seminar titled 'Practical Perspectives on Electronic Briefing';
- 20 April 2021 seminar titled 'Integrating video-conferencing into your mediation practice';
- 9 February 2020 seminar titled 'eTrials: Future proofing your practise in the Planning & Environment Court'; and
- 18 August 2020 seminar titled 'Building your virtual hearings toolkit'.

Some CPD Events were rescheduled due to the impact of COVID-19 restrictions, however the Association did not cancel any CPD Events in the financial year.

BAR ASSOCIATION ANNUAL CONFERENCE

12 – 13 MARCH 2021

The Association's Annual Conference was held at the W Hotel, Brisbane from Friday 12 – Saturday 13 March 2021. COVID-19 restrictions limited registrations to 270 delegates, and the highly coveted Conference program was fully subscribed prior to the early bird closing date. The program included 38 exceptional presenters.

Highlights of the program included:

- The Conference was opened by the President of the Association, Tom Sullivan QC.
- The Acknowledgement of Traditional Land Owners presented by Avelina Tarrago, Wangkamadla woman, who was admitted as a barrister in 2017, was exceptional.
- The keynote address was delivered by Professor Peter Greste titled 'Blindsided – lessons in coping with the unexpected'. Professor Greste shared his story of serving time in the notorious Torah prison including long periods of solitary confinement, and his strategies to overcome adversity and cope in times of great uncertainty.
- The Honourable Chief Justice Catherine Holmes AC shared her insights for the future of practice at the welcome drinks on Friday evening.
- Senator the Honourable Amanda Stoker, Senator for Queensland, and the Honourable Shannon Fentiman MP, Attorney-General of Queensland also presented to delegates.
- The Expert Evidence in Practice and the Advocacy in Mediation sessions incorporated a panel of experts from diverse areas of practice, offering a unique opportunity to delegates to develop their expertise and gain insights into different areas of practice.
- A great variety of topics and speakers were offered, which were designed to appeal to a broad cross section of delegates, regardless of their area of speciality.
- Paul Vincent and Jo Sorbello offered practical guidance on building sustainability in a barrister's practice and creating good habits in an unpredictable economy.
- The Conference offered 10 CPD points and included points across the four mandatory CPD categories, providing a compliance solution for our members as well as an opportunity to reconnect with peers, experts and leaders in their field.

GOLD COAST BAR ASSOCIATION CONFERENCE

1 MAY 2021

The Gold Coast Bar Association Conference was held on 1 May 2021 at the Sheraton Grand Mirage Resort, Gold Coast. This regional conference attracted 85 delegates, offering a range of excellent presenters with six CPD points across all mandatory CPD categories.

The program was opened by the Association's President, Tom Sullivan QC, and incorporated topics on the South China Sea,

making effective applications, technology and financial planning. Delegates were offered a plethora of exceptional legal minds to learn from, including the Honourable Justice Sofronoff, the Honourable Justice Morrison, the Honourable Justice Boddice, the Honourable Justice Jackson, His Honour Judge Kent QC, Her Honour Judge Dann and Saul Holt QC.

SUNSHINE COAST PROFESSIONAL DEVELOPMENT DAY

31 OCTOBER 2020

The Sunshine Coast Professional Development Day was held on 31 October 2020 at TAFE and Sunshine Coast Community Legal Centre, Maroochydore. The program focussed on Domestic and Family Violence, and included a range of exceptional topics and speakers such as the Honourable Justice Soraya Ryan, Judge Steven Middleton, His Honour Judge Glen Cash QC, Ralph Devlin

AM QC, Simon Lewis and a range of first responders from Queensland Police Service. The President of the day, Rebecca Treston QC, gave the opening address for the conference.

There were 49 registered in person attendees, and 10 online attendees. All sessions were well received.

LIFE AT THE BAR SERIES

The Life at the Bar Series is run by the University Relations Committee. Working with the Committee, the Association offered a variety of opportunities for university students to engage with the Bar.

On 15 and 16 September 2020 the Association hosted a virtual seminar, inviting university students from Bond University, Griffith University, James Cook University, Queensland University of Technology, Southern Cross University, the University of Queensland, and the University of Sunshine Coast. The virtual platform allowed the Association to transcend jurisdictional barriers, engaging with a greater number of universities than previous years. A panel of barristers across different practice areas and experience levels delivered content to the students

and facilitated a Q&A session at the end, with students able to submit written questions for consideration by the panel. The panel members shared their personal stories, the practicalities of becoming a barrister, some insights into what life as a barrister is like, and personal stories.

On 17 March 2021 Committee members again utilised technology to engage with students at the James Cook University Virtual Career Fair. With the relaxation of some COVID-19 restrictions in 2021, the Committee seized the opportunity to engage with law students in person and attended Bond University on 2 June 2021 and University of Queensland for the UQ Specialist Networking event on 13 May 2021.

BAR EXAM & BAR PRACTICE COURSE

BAR EXAM

The Bar Exam for Bar Practice Course (BPC) 75 took place on 17 October 2020, with 83 applicants.

The Bar Exam for Bar Practice Course (BPC) 76 took place on 8 May 2021, with a total of 68 applicants.

Applicants at these exams were assessed in the areas of:

- Evidence;
- Legal Ethics of Barristers; and
- Practice and Procedure.

BAR PRACTICE COURSE

BPC74 was rescheduled and delivered to a total of 28 Pupils from 3 August 2020 to 10 September 2020, with 134 presenters from the Judiciary and the Bar volunteering their time.

The second course, BPC75 was delivered to a total of 37 Pupils from 15 March – 22 April 2021. Both of these courses relied on the generous support and time of over 130 volunteer members of the Judiciary and the Bar.

Due to COVID restrictions, the Chief Justice generously permitted the courses to proceed in the QEII Courts of Law, which allowed the BPC to comply with social distancing requirements and facilitate the large cohort of Pupils and Presenters.

The Association would like to especially thank the Honourable Catherine Holmes AC, as well as the Bar Practice Course Committee for their invaluable support and assistance.

TREASURER'S REPORT

I present the audited financial accounts for the Bar Association of Queensland for the financial year ended 30 June 2021.

I am pleased to report a profit for the year (after tax) of \$403,998 (up from \$235,785 in 2020).

The Association was fortunate to have been able to host many of its courses and conferences despite a challenging regulatory environment due to Covid-19. The Association conducted two successful Bar Practice Courses and two pre-course exams, as well as the 2021 Annual Conference. The ADR Conference was postponed to the 2022 year due to Covid-19.

The Association's revenue for the year was \$3,070,883 (down from \$3,143,801 the previous year). A total of \$380,961 was received in funding from the Australian Government as part of the JobKeeper and Cash Flow Boost schemes. The remainder of revenue was derived from \$1,222,449 in practising certificate fees (down from \$1,691,339), membership subscriptions of \$174,037 (down from \$375,970), legal education conferences/seminars of \$631,895 (up from \$625,091) and an allocation from the Department of Justice and Attorney-General of \$175,000 (up slightly from \$171,000).

Investment revenue increased from -\$15,785 to \$340,729, due to a strong recovery in the market following Covid-19 losses the previous year.

The income from practising certificates and member subscriptions for the 2021 financial year was significantly lower than previous years. The Association made a decision to offer its members a 30% discount for practising certificate and subscription fees, as well as passing on discounts received from the Law Council of Australia and ABA.

Total expenses for the year were \$2,666,885 (down from \$2,908,016). The decrease is largely due to:

- (1) decreased capitation fees \$57,272 (down from \$190,464) due to a waiver of capitation fees from the ABA Australian Bar Association and discounted capitation fees from the Law Council of Australia;
- (2) reduced general operating expenses;
- (3) reduced Legal Education expenses due to postponement of the ADR Conference; and
- (4) reduced functions expenses from not holding a Bar Dinner nor any drinks events during the year.

The Association ended the year with cash at bank of \$2,845,551 (up from \$2,080,714).

Despite a challenging year, the Association's net asset position as at 30 June 2021 remains strong at \$5,484,038 (up from \$5,080,040). The Association was fortunate to receive relief funding from the Australian Government, which combined with a conservative fiscal strategy, has allowed the Association to remain operating at a profit.

I would like to thank the President Tom Sullivan QC, Vice President Damien O'Brien QC and Honorary Secretary Liam Dollar for their support during the year. My special thanks go to Ms Kelsey Rissman, our Chef Executive, and Ms Kasey Rowland our Accountant for the Association for the financial year. I also thank Stewart Douglas and Dean Steer of Bentleys Brisbane, Chartered Accountants, for their professional support and guidance over the past 12 months. The Association's consolidated financial position is sound. I commend the financial statements to you.

CATHERINE HEYWORTH-SMITH QC
Honorary Treasurer



FINANCIAL REPORT

2020 - 2021

THE BAR ASSOCIATION
OF QUEENSLAND

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BAR ASSOCIATION OF QUEENSLAND

ACN 009 717 739

DIRECTORS' REPORT

Your directors present their report on the Association for the financial year ended 30 June 2021.

The names of the directors in office at the date of this report are:

N Andreatidis QC	C W Heaton QC
F J Chen	C C Heyworth-Smith QC
P J Coore	K S Howe
C E Dart	J R Hunter QC
L M Dollar	D P O'Brien QC
P J Dunning QC	R O'Gorman
N H Ferrett QC	A N S Skoien
J E FitzGerald	T P Sullivan QC
D T Forbes	J C Trevino QC

The profit of the Association for the financial year after providing for income tax amounted to \$403,998 (2020: \$235,785).

The principal activities of the Association during the financial year were to operate as the Queensland professional association for Barristers.

Short term objectives

The Bar competes with professionals of other disciplines in some areas of practice and the strength of the independent Bar is dependent upon the maintenance of high professional and ethical standards and the positioning of the Bar as a provider of quality professional services. Accordingly, the short-term objectives of the Association include the continuing professional development of the Bar through master classes, advocacy training, seminars, readership and pre practice training for the Bar. The Association also promotes the interests of the members of the Association by industry/corporate seminars and specialist

conferences to raise the profile of the Bar, its members and the services the Bar has to offer.

The short-term objectives also include promoting fair and honourable practice among barristers, discouraging and preventing unsatisfactory professional conduct and professional misconduct. The Association enquires into the conduct and etiquette of barristers and those seeking to practice as barristers, so far as the law permits and in accordance with the professional rules of the Association and cooperates with professional regulatory authorities.

BAR ASSOCIATION OF QUEENSLAND

ACN 009 717 739

Long term objectives

The Association's long-term objective is to promote the cause of justice through the rule of law and the proper administration of justice and to maintain and enhance the honour, interests and standards of the Association and its members. To maintain correct and cordial relations with the courts and tribunals and the other branches of the legal profession so as to promote the importance of Queensland barristers as specialist advocates.

In order to achieve these long term objectives, the Association makes submissions and recommendations with respect to proposed legislation and law reform, seeking to ensure that justice is delivered to all according to law. Representatives of the Association meet with key stakeholders, Ministers, Shadow Ministers and other members of the State and Commonwealth Parliaments to put the Association's positions on key legal policy issues which affect or are of direct relevance to practice at the Queensland Bar and the wider community. The Association also meets with Heads of Jurisdiction and other senior members of the judiciary in relation to issues concerning the Courts and the administration of justice. The Association is often called on to make submissions to government in response to draft legislation, discussion papers and other legal policy reviews.

The Association made no significant change to the nature of its activities during the year. The Association plans to continue to pursue its short and long term objectives in future financial years. The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory. No dividend has been recommended for the year ended 30 June 2021 as the constitution of the Association prohibits the distribution of such a dividend.

Particulars of directors' qualifications, experience, special responsibilities, as at the date of this report, are as follows:

Director	No of years' experience	Position
T P Sullivan QC : LLB, LLM	26	President
D P O'Brien QC : LLB, LLM, BA	23	Vice President
C C Heyworth-Smith QC : LLB, LLM	26	Honorary Treasurer
L M Dollar : LLB, BIntBus	16	Honorary Secretary
N Andreatidis QC : LLB	18	
F J Chen : BCom, LLB	7	
P J Coore : LLB, Leg Re (Oxford), DPhil (Oxford), BJourn, BA Comms	2	
C E Dart : LLB, LLM	10	
P J Dunning QC : LLB, BCom	28	
N H Ferrett QC : LLM	22	
J E FitzGerald : LLB, BBus(Acc)	12	
D T Forbes : LLB, LLM, BCom(Hons)	30	
C W Heaton QC : LLB	31	
K S Howe : LLB, LLM	34	
J R Hunter QC : LLB, BCom	34	
R O'Gorman : LLB	12	
A N S Skoien : LLB, BA	24	
J C Trevino QC : LLB, BA	16	

BAR ASSOCIATION OF QUEENSLAND

ACN 009 717 739

Directors' Report (Continued)

During the financial year, fourteen meetings of the Association's directors were held.

The number of meetings each director of the Association attended is as follows:

Name	Total Meetings while Director	Total Meetings Attended
Nicholas Andreatidis QC	14	11
Florence Chen	14	11
David Chesterman	5	4
Philippa Coore	9	9
Clare Dart	9	7
Liam Dallar	14	14
Adrian Duffy QC	2	2
Peter Dunning QC	14	11
Robert East QC	2	2
James Feely	5	3
Nicholas Ferrett QC	9	9
David Forbes	9	8
Jane FitzGerald	14	13
James Green	5	5
Carl Heaton QC	9	8
Catherine Heyworth-Smith QC	14	13
Keith Howe	14	9
Jeffrey Hunter QC	9	9
Rowan Jackson QC	2	2
Damien O'Brien QC	14	13
Ruth O'Gorman	9	7
Johnny Selfridge	5	5
Andrew Skoien	14	12
Thomas Sullivan QC	14	11
Rebecca Treston QC	5	5
Joshua Trevino QC	14	12

No options over issued shares or interests in the Association or a controlled entity were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Directors' Report (Continued)

No indemnities have been given during or since the end of the financial year, for any person who is or has been an officer or auditor of the economic entity.

The Director and Officers insurance premium (\$13,200) was paid during the financial year. No insurance premium was paid during or since the end of the financial year for the auditor of the economic entity.

No person has applied for leave of Court to bring proceedings on behalf of the Association or intervene in any proceedings to which the Association is a party for the purpose of taking responsibility on behalf of the Association for all or any part of those proceedings.

The Association was not a party to any such proceedings during the year.

The Association is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the Association is wound up, the constitution states that every member (other than Honorary members or Life members who are not Ordinary members) is required to contribute an amount not to exceed \$4 each towards meeting any outstanding obligations of the entity. At 30 June 2021, the total amount that members of the Association are liable to contribute if the Association is wound up is \$5,412 (2020: \$5,468)

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on following page.

Signed in accordance with a resolution of the Board of Directors:

Director



TP SULLIVAN QC

Director



CC HEYWORTH-SMITH QC

Dated this 28th day of October 2021

**AUDITOR'S INDEPENDENCE DECLARATION UNDER
SECTION 307C OF THE CORPORATIONS ACT 2001**

TO THE DIRECTORS OF BAR ASSOCIATION OF QUEENSLAND

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



Bentleys Brisbane (Audit) Pty Ltd
Chartered Accountants



Stewart Douglas
Director
Brisbane
28 October 2021

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	3,070,883	3,143,801
Expenses		(2,666,885)	(2,908,016)
Profit before income tax		403,998	235,785
Income tax (expense)/benefits	4	-	-
Profit for the year		403,998	235,785
Other comprehensive income:			
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		403,998	235,785

The accompanying notes form part of these financial statements.

BAR ASSOCIATION OF QUEENSLAND

ACN 009 717 739

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,845,551	2,080,714
Trade and other receivables	7	73,453	43,560
Financial assets - investments	8	4,510,996	4,181,722
TOTAL CURRENT ASSETS		7,430,000	6,305,996
NON-CURRENT ASSETS			
Financial assets - investments	8	56,473	56,473
Property, plant and equipment	9	655,904	687,558
Deferred tax asset	12	89,364	14,576
Right of use – leases	16	1,678,325	2,017,668
TOTAL NON-CURRENT ASSETS		2,480,066	2,776,275
TOTAL ASSETS		9,910,066	9,082,271
CURRENT LIABILITIES			
Trade and other payables	10	2,240,005	1,595,556
Current tax liabilities	12	20	20
Provisions	11	181,066	184,923
Lease liability – current	16	163,410	145,714
TOTAL CURRENT LIABILITIES		2,584,501	1,926,213
NON-CURRENT LIABILITIES			
Provisions	11	48,565	43,715
Deferred tax liabilities	12	89,364	14,576
Lease liability – non current	16	1,703,598	2,017,727
TOTAL NON-CURRENT LIABILITIES		1,841,527	2,076,018
TOTAL LIABILITIES		4,426,028	4,002,231
NET ASSETS		5,484,038	5,080,040
MEMBER'S EQUITY			
Reserves – other	13	10,206	10,206
Retained earnings		5,473,832	5,069,834
TOTAL MEMBER'S EQUITY		5,484,038	5,080,040

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	Retained Earnings \$	Special Levy \$	Joining Levy \$	Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2019		4,834,049	486	8,685	1,035	4,844,255
Profit/(loss) from ordinary activities		235,785	-	-	-	235,785
Total other comprehensive income for the year		-	-	-	-	-
Balance at 30 June 2020		5,069,834	486	8,685	1,035	5,080,040
Profit/(loss) from ordinary activities		403,998	-	-	-	403,998
Total other comprehensive income for the year		-	-	-	-	-
Balance at 30 June 2021		5,473,832	486	8,685	1,035	5,484,038

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,671,876	3,130,813
Payments to suppliers		(1,922,031)	(3,596,426)
Interest received		14,992	22,524
Income tax received/(paid)		-	-
Net cash provided by/(used in) operating activities	15	764,837	(443,089)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		-	-
Purchase of investments		-	-
Net cash provided by/(used in) investing activities		-	-
Net increase/(decrease) in cash held		764,837	(443,089)
Cash at the beginning of year		2,080,714	2,523,803
Cash at the end of year	6	2,845,551	2,080,714

The accompanying notes form part of these financial statements.

BAR ASSOCIATION OF QUEENSLAND

ACN 009 717 739

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

The financial statements cover Bar Association of Queensland ("The Association") as an individual entity, incorporated and domiciled in Australia. Bar Association of Queensland is a company limited by guarantee.

Note 1: Statement of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Act 2001. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Critical Accounting Estimates and Judgments

Due to the nature of the Association's operations and its financial position, no critical estimates or judgments have been incorporated into the financial report. The Association has made no judgments or assessments which may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

a. Income Tax

The charge for current income tax expense is based on the profit for the year adjusted for any non-assessable or disallowed items. It is calculated using tax rates that have been enacted or are substantively enacted by the year end.

Deferred tax is accounted for using the statement of financial position liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled. Deferred tax is credited in the statement of comprehensive income except where it relates to items that may be credited directly to equity, in which case the deferred tax is adjusted directly against equity.

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income taxation legislation and the anticipation that the Association will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

b. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on either a straight line or diminishing value basis over their useful lives to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
General Assets	30%
Property Improvements	2.5%
Long Life Assets	5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

c. Fair Value of Assets and Liabilities

The Association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

d. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- Amortised cost; or
- Fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are initially measured at fair value (and if not designated as at fair value through profit or loss and do not arise from a transfer of a financial asset) and subsequently measured at the higher of:

- the amount of loss allowance determined in accordance to AASB 9.3.25.3;
- and
- the amount initially recognised less accumulative amount of income recognised in accordance with the revenue recognition policies.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

The Association initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Association made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investments will still be recognised in profit or loss.

BAR ASSOCIATION OF QUEENSLAND

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Note 1: Statement of Significant Accounting Policies (Continued)

d. Financial Instruments (continued)

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Association's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Association no longer controls the asset (i.e. it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Association elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

d. Financial Instruments (continued)

Impairment

The Association recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the Association assessed whether the financial instruments are credit impaired, and:

- if the credit risk of the financial instrument increased significantly since initial recognition, the Association measured the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there was no significant increase in credit risk since initial recognition, the Association measured the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

d. Financial Instruments (continued)

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables or contract assets that result from transactions that are within the scope of AASB 15: Revenue from Contracts with Customers, and which do not contain a significant financing component; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of expected credit losses in financial statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

e. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

f. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities in the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

g. Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Investment income comprises dividend income and interest income on funds held under management and is recognised when the right to receive the dividend/interest has been established.

Revenue from the rendering of services

The Association has applied AASB 15 using the cumulative effect method. Revenue from the rendering of a service is using the five-step process, as outlined by AASB 15, as follows:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

h. Goods and Service Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, for the GST component of investing and financing activities, which are disclosed as operating cash flows.

i. Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

j. Accounts payable and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period which remain unpaid. The balance is recognised as a current liability.

k. Leases

The Association has applied AASB 16.

At inception of a contract, the Association assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Association assesses whether:

- the contract involves the use of an identified asset - this may be specified explicitly or implicitly;
- the Association has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Association has the right to direct the use of the asset. The Association has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used.

This policy is applied to contracts entered into, or changed, on or after 30 June 2018.

Recognition

The Association 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.

The right-of-use asset is subsequently depreciated using the straight-line method from the 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 lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (Continued)

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Association's estimate of the amount expected to be payable under a residual value guarantee, or if the Association changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

l. Comparatives Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

m. New and amended accounting standards

A number of new standards and interpretations are effective for annual reporting periods beginning after 1 July 2021 and earlier application is permitted; however the Association has not early adopted the new or amended standards in preparing these financial statements. The new standards relate to very specific circumstances that are not applicable to the Association.

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Note 2: Revenue		
Revenue		
Annual subscriptions	174,037	375,970
Practising certificates	1,222,449	1,691,339
Other income	498,388	243,398
Legal Education	631,895	625,091
Investment income	83,360	113,670
Fair value adjustment – investments	301,392	(139,536)
Bank income	14,992	22,524
JAG regulatory income	175,000	171,000
Profit on sale of investments	(30,630)	40,345
	3,070,883	3,143,801
Note 3: Profit before Income Tax		
Operating result before income tax has been determined after		
Credit as income -		
Bank Income	14,992	22,524
Investment income	83,360	113,670
Fair value adjustment - investments	301,392	(139,536)
Charging as expenses -		
Depreciation	31,655	37,685
Amortisation	225,398	200,999
Note 4: Income Tax Expense		
The prima facie tax payable/(refund) on operating surplus/(deficit) before income tax at 26%		
(2020: 27.5%)	105,039	64,786
Add tax effect of:		
Expense related to mutual income	407,808	633,494
Investment income	8,066	(10,626)
Tax Losses not brought to account	(53,910)	55,392
	361,964	678,261

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Note 4: Income Tax Expense (Continued):		
Mutual income	(457,127)	(731,119)
Imputation credits	(9,876)	(11,929)
	(467,003)	(743,047)
Income tax expense/(benefits)	-	-
PAYG instalments paid	-	-
Current year tax payable	-	-
Income tax provision/(refund)	-	-
Deferred Tax Calculation		
Investments – Book Value	3,201,804	2,884,603
Investments – Tax Value	(2,844,350)	(2,828,540)
	357,455	56,063
Deferred Tax Liability at 25% (2020: 26%)	89,364	14,576
Tax Losses	357,455	56,063
Deferred Tax Asset at 25% (2020: 26%)	89,364	14,576
Net deferred Tax Liability at 25% (2020: 26%)	-	-
Note 5: Auditors' Remuneration		
- auditing or reviewing the financial report	20,000	20,000
- taxation services	5,500	5,500
	25,500	25,500
Note 6: Cash and Cash Equivalents		
Cash at bank and in hand	2,846,551	2,080,714
	2,846,551	2,080,714

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Note 7: Trade and Other Receivables		
CURRENT		
Trade Receivables	5,962	7,355
GST on acquisitions	31,575	25,549
Prepayments	35,916	10,656
	73,453	43,560
Note 8: Financial Assets - Investments		
Financial Assets		
Fair value through profit or loss financial assets comprise:		
- investment portfolio (including shares in listed corporations) - at fair value	4,510,996	4,181,722
	4,510,996	4,181,722
Fair value through other comprehensive income financial assets comprise:		
- shares in Barristers Chambers Limited – at fair value	56,473	56,473
	56,473	56,473
Total financial assets	4,567,469	4,238,195
Note 9: Property, Plant and Equipment		
PLANT AND EQUIPMENT		
General Assets:		
At cost	600,243	600,243
Accumulated depreciation	(570,947)	(558,391)
	29,296	41,852
Property Improvement:		
At cost	659,206	659,206
Accumulated depreciation	(144,936)	(131,750)
	514,270	527,456
Long Life Assets:		
At cost	188,850	188,850
Accumulated depreciation	(76,512)	(70,600)
	112,338	118,250
Total property, plant and equipment	655,904	687,558

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 9: Property, Plant and Equipment (Continued)

Movement in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	GENERAL ASSETS \$	PROPERTY IMPROVEMENTS \$	LONG LIFE ASSETS \$	TOTAL
Balance at the beginning of year	41,852	527,456	118,250	687,558
Additions	-	-	-	-
Disposals	-	-	-	-
Depreciation expense	(12,556)	(13,186)	(5,912)	(31,654)
Balance at the end of year	29,296	514,270	112,338	655,904

Note 10: Trade and Other Payables

	2021 \$	2020 \$
CURRENT		
Trade Creditors	106,736	90,331
Subscriptions received in advance	288,429	133,986
Practising certificate fees received in advance	1,589,156	1,083,285
Mediator accreditation fees on trust	2,127	1,300
Prepaid Income	108,773	153,204
Group Life Policy	20,721	11,274
Professional Standards in advance	75,727	72,068
GST on supplies	46,194	20,918
Wages accrual	2,142	29,190
	2,240,005	1,595,556

BAR ASSOCIATION OF QUEENSLAND

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 11: Provisions

Provisions

A provision has been recognised for entitlements relating to long service leave for employees. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been included in Note 1.

Movement in Provisions	\$
Opening balance at 1 July 2020	115,475
Movement of provisions during the year	11,085
Balance at 30 June 2021	126,560

Employee Benefits

An amount has been recognised for entitlements relating to annual leave for employees. This has been measured at the current value of those entitlements.

Movement in Provisions	\$
Opening balance at 1 July 2020	113,163
Movement of employee benefits during the year	(10,091)
Balance at 30 June 2021	103,072

Analysis of Total Provisions	2021	2020
	\$	\$
Current	181,066	184,923
Non-current	48,565	43,715
Balance at 30 June	229,631	228,638

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 12: Tax Liabilities

Current Tax Liabilities	2021	2020
	\$	\$
Income tax	-	-
Income tax instalment paid	20	20
	20	20

Deferred Tax Assets	2021	2020
	\$	\$
The balance comprises temporary differences attributable to:		
Accumulated tax losses	89,364	14,576
	89,364	14,576

Deferred Tax Liabilities	2021	2020
	\$	\$
The balance comprises temporary differences attributable to:		
Investments held at market value	89,364	14,576
	89,364	14,576

Note 13: Reserves - Other	2021	2020
	\$	\$
Special levy – “History of the Qld Bar”	486	486
Joining levy	8,685	8,685
Asset revaluation	1,035	1,035
	10,206	10,206

Asset Revaluation Reserve

The asset revaluation reserve records revaluations of non-current assets. Under certain circumstances dividends can be declared from the reserve.

Special Levy and Joining Levy Reserves

The reserves record funds set aside for future expansion of the Association.

Note 14: Segment Reporting

The Association operates predominantly within Queensland as the professional Association for barristers and derives its revenue from members’ subscriptions and associated activities.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 15: Cash Flow Information

a. Reconciliation of Cash Flow from Operations with Profit after Income Tax	2021	2020
	\$	\$
Profit/(loss) after income tax	403,998	235,785
Non-cash flows in profit		
Depreciation	31,654	37,685
(Gain)/Loss on investments	(329,275)	9,315
Changes in assets and liabilities		
(Increase)/decrease in trade debtors	(29,893)	21,771
(Increase)/decrease in right of use asset	339,343	200,999
Increase/(decrease) in lease liability	(296,432)	(133,185)
Increase/(decrease) in payables	644,448	(839,754)
Increase/(decrease) in employee benefits	(10,091)	9,148
Increase/(decrease) in long service provision	11,085	15,147
Net cash provided by/(used in) operating activities	764,837	(443,089)

Note 16: Right of Use Assets and Leasing Commitments

The Association leases assets including building space and office equipment. Information about leases for which the Association is a lessee is presented below.

Right of Use Assets	Property	Office Equipment	Total
Balance as at 30 June 2020	1,993,803	23,865	2,017,668
Additions/(disposals)	-	52,945	52,945
Modifications	(166,890)	-	(166,890)
Amortisation during the year	(214,809)	(10,589)	(255,398)
Balance as at 30 June 2021	1,612,104	66,221	1,678,325

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 16: Right of Use Assets and Leasing Commitments (Continued)

Lease Liabilities

Maturity Analysis – contractual undiscounted cash flows

Payable:	
Less than one year	249,840
One to five years	1,225,320
More than five years	872,300
Total undiscounted lease liabilities as at 30 June 2021	2,347,460

Lease liabilities included in the Statement of Financial Position	
Current	163,410
Non-current	1,703,599
Total lease liabilities as at 30 June 2021	1,867,009

Real Estate Leases

The Association leases a floor of a building for its office space. The lease of the office space typically runs for a period of 10 years. The lease includes an option to renew the lease for an additional two five-year periods after the end of the contract term.

The lease provides for additional rent payments that are based on changes in local price indices. The lease also requires the Association to make payments that relate to the outgoings of the building; these amounts are generally determined annually.

Extension Options

The lease of the office building contains two five-year extension option exercisable by the Association up to one year before the end of the non-cancellable contract period. Where practicable, the Association seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Association and not by the lessors. The Association assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Association reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant change in circumstances within its control.

During the year, the Association exercised its first option to extend the lease by five years, and has entered into negotiations to include a further five year option.

Other Leases

The Association leases equipment, with lease terms of three to five years. In some cases, the Association has options to purchase the assets at the end of the contract term, otherwise, the asset is returned to the lessor at the end of the lease term.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 16: Right of Use Assets and Leasing Commitments (Continued)

	Lease Liabilities recognised (discounted)	Potential future lease payments not included in lease liabilities (discounted)	Historical rate of exercise of extension options
Office Buildings	1,823,824	-	N/A
Office Equipment	43,185	-	N/A
Total	1,867,009		

Note 17: Events after the Reporting Period

The financial report was authorised for issue on the date specified by the directors in the Directors' Declaration. There are no events after the reporting period that require disclosure in the financial statements.

Note 18: Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Directors

The names of directors who have held office during the financial year are as follows:

N Andreatidis QC	J R Green
F J Chen	C W Heaton QC
D E F Chesterman	C C Heyworth-Smith QC
P J Coore	K S Howe
C E Dart	J R Hunter QC
L M Dollar	R P S Jackson QC
A W Duffy QC	D P O'Brien QC
P J Dunning QC	R M O'Gorman
R A East QC	J Selfridge
J P Feely	A N S Skoien
N H Ferrett QC	T P Sullivan QC
D T Forbes	R M Treston QC
J E FitzGerald	J C Trevino QC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 18: Related Party Transactions (Continued)

Remuneration of Directors

No director, directly or indirectly received, or is to receive remuneration for the period ended 30 June 2021 (2020: \$Nil) from the Association or from any related corporation.

Key Management Personnel

Any persons having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly is considered key management personnel.

	2021	2020
Short term benefits	344,568	317,335
Post-employment benefits	32,726	30,120
Other long-term benefits	-	-
	377,294	347,455

Note 19: Financial Instruments and Fair Value

Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, managed investment portfolio, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

The entity does not have any derivative instruments as at 30 June 2021.

(i) Treasury Risk Management

Directors meet on a regular basis to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

(ii) Financial Risk Exposures and Management

The main risks the Association is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

Interest rate risk

The Association's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 19: Financial Instruments and Fair Value (Continued)

Fixed Interest Rate Maturing										
	Weighted Average Effective Interest Rate		Floating Interest Rate		Within One Year		One to Five Years		Non-bearing Interest	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets:										
Cash and cash equivalents	0.01%	0.01%	2,846,551	2,080,714	-	-	-	-	-	-
Short-term Deposits	-	-	-	-	-	-	-	-	-	-
Total Financial Assets	-	-	2,846,551	2,080,714						

Fixed Interest Rate Maturing										
	Weighted Average Effective Interest Rate		Floating Interest Rate		Within One Year		One to Five Years		Non-bearing Interest	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Financial Liabilities:										
Trade and sundry payables	-	-	-	-	-	-	-	-	2,240,005	1,595,556
Total Financial Liabilities	-	-	-	-	-	-	-	-	2,240,005	1,595,556

Foreign currency risk

The entity is not exposed to fluctuations in foreign currencies

Liquidity risk

Liquidity risk arises from the possibility that the Association might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Association manages liquidity risk by monitoring forecast cash flows.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 19: Financial Instruments and Fair Value (Continued)

Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the statement of financial position and notes to the financial statements. The entity does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the entity.

There are no material amounts of collateral held as security at 30 June 2021.

Sensitivity Analysis

The following table illustrates sensitivities to the Association's exposure to changes in interest rates. The tables indicates the impact on how profit and equity values reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

	Profit/(Loss) \$	Equity \$
Year ended 30 June 2021		
+/- 2% in interest rates	+/- 56,931	+/- 56,931
Year ended 30 June 2020		
+/- 2% in interest rates	+/- 41,614	+/- 41,614

Fair Value - Fair Value Estimation

The fair value of financial assets and financial liabilities are equivalent to their carrying amount as presented in the statement of financial position.

Financial Instruments Measured at Fair Value

The financial instruments recognised at fair value in the statement of financial position have been analysed and classified using a fair value hierarchy reflecting the significance of the inputs used in making the measurements. The fair value hierarchy consists of the following levels:

- quoted prices in active markets for identical assets or liabilities (Level 1);
- inputs other than quoted prices included within Level 1 that are observable

for the asset or liability, either directly (as prices) or indirectly (derived from prices) (Level 2); and

- inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 19: Financial Instruments and Fair Value (Continued)

	Level 1	Level 2	Level 3	Total
2021 Financial assets				
Investment portfolio (FVTPL)	4,510,996	-	-	4,510,996
Shares in Barristers				
Chambers Limited (FVTOCI)			56,473	56,473
2020 Financial assets				
Investment portfolio (FVTPL)	4,181,722	-	-	4,181,722
Shares in Barristers				
Chambers Limited (FVTOCI)			56,473	56,473

Included within Level 1 of the hierarchy are listed investments. The fair value of these financial assets has been based on the closing quoted bid prices at the end of the reporting period, excluding transaction costs.

Note 20: Capital Management

Management controls the capital of the entity to ensure that adequate cash flows are generated to fund its activities and that returns from investments are maximised within tolerable risk parameters.

The entity's capital consists of financial liabilities, supported by financial assets. Management effectively manages the entity's capital by assessing the entity's financial risk and responding to changes in these risks and in the market.

There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

The Association has total borrowings of \$Nil (2020: \$Nil) and a total equity balance of \$5,484,038 (2020: \$5,080,040).

Note 21: Members' Guarantee

The Association is limited by guarantee. If the Association is wound up, the Constitution states that each member is required to contribute a maximum of \$4 each towards meeting any outstanding obligations of the Association.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 22: Impact of COVID-19

The financial results for the year have been somewhat influenced by the impacts of COVID-19 and the resulting changes in government legislation relating to matters such as stimulus payments and limited physical contact between Bar Council, members and staff.

The following revenue impacts are attributable to COVID-19:

- Revenue (practising certificate and subscription fees) for the year ended 30 June 2021 was much lower than the previous year. The Association made a decision to discount member fees by approximately 30% to provide members with some relief from the financial impacts of COVID-19.
- Some conferences were deferred to the 2022 financial year (for example, the Employment Law Conference and ADR Conference). This has seen a reduction in revenue.
- Miscellaneous income of \$310,599 comprised of JobKeeper funding and \$70,362 cash flow boost funding from the Australian Government.

Note 23: Association Details

The registered office of the Association is:

Ground Floor, Inns of Court,
107 North Quay
Brisbane QLD 4000

The principal place of business is:

Ground Floor Inns of Court
107 North Quay
Brisbane QLD 4000

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DIRECTORS' DECLARATION

The directors of the Association declare that:

1. The financial statements and notes, as set out on pages 7 to 40, are in accordance with the Corporations Act 2001:
 - a. comply with Accounting Standards and the Corporations Regulations 2001;
 - and
 - b. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the Association.
2. In the directors' opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



T P SULLIVAN QC (Director)

Dated this 28th day of October 2021



C C HEYWORTH-SMITH QC (Director)

Dated this 28th day of October 2021

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BAR ASSOCIATION OF QUEENSLAND**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Bar Association of Queensland (the "Company"), which comprises the statement of financial position as at 30 June 2021 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the director's declaration.

In our opinion the financial report of the Company is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Australian Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT (continued)
TO THE MEMBERS OF BAR ASSOCIATION OF QUEENSLAND**

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives 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 our 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 the 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company 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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Bentleys Brisbane (Audit) Pty Ltd
Chartered Accountants



Stewart Douglas
Director
Brisbane
28 October 2021

BAR AS BAR ASSOCIATION OF QUEENSLAND
A.C.N. 009 717 739

DISCLAIMER

The additional financial data presented on page 45 is in accordance with the books and records of Bar Association of Queensland, which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2021.

It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Bar Association of Queensland).



Bentleys Brisbane (Audit) Pty Ltd
Chartered Accountants



Stewart Douglas
Partner
Brisbane
28 October 2021

BAR ASSOCIATION OF QUEENSLAND

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INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
INCOME		
Annual subscriptions	174,037	375,970
Practising certificates	1,222,449	1,691,339
Function Income	11,941	68,136
Investment income	340,729	(15,785)
Interest income	28,385	52,788
Legal education	631,895	625,091
JAG regulatory income	175,000	171,000
Other income	486,447	175,262
Total Income	3,070,883	3,143,801
EXPENSES		
Bank and credit card charges	66,763	53,019
Legal education	202,817	276,782
Capitation fees	57,272	190,464
Depreciation	31,655	37,685
Donations	28,165	41,055
Functions	25,700	74,474
IT expense	161,067	189,831
General operating expenses	255,798	265,149
Occupancy cost	321,924	338,813
Payroll	1,509,360	1,419,824
Travel	6,365	20,920
Total Expenses	2,666,885	2,908,016
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES	403,998	235,785
Plus OTHER INCOME		
Trust Settlement	-	-
Income Tax Benefit	-	-
Less OTHER EXPENSES		
Income Tax Expense	-	-
Loss on Disposal of Asset	-	-
NET PROFIT/(LOSS)	403,998	235,785