



THE BAR ASSOCIATION OF QUEENSLAND

113th ANNUAL REPORT

FOR PRESENTATION AT THE ANNUAL GENERAL MEETING
OF THE ASSOCIATION ON WEDNESDAY, 22 NOVEMBER 2017

PRESIDENT'S REPORT

I am pleased to present the President's Report for the year to 30 June 2017 (with additional comments through to the completion of my presidency in November 2017).

Last year I wrote a comprehensive report focusing on the Association's Strategic Plan; its Member Services; CPD and other educational programmes; Initiatives; Regulatory Matters; the Building of Relationships between the Association and those who engage with it; and our contribution to the profession internationally, at least with respect to our near neighbours.

Upon reviewing the record set out in last year's report I am able to say that, in general, the Council of the Association has continued to cement the major initiatives upon which we concentrated in the preceding year, and that we have pursued further engagement with those whom we work with, particularly the judiciary.

Executive Summary and Comment

The Council has continued to focus upon bedding down a sustainable financial model for the future. There is no doubt that the Association is now in a strong financial position which is important in a dynamic industry, such as the provision of legal services, where changes occur quickly and where, as I have often discussed, the pool of work available to the bar can change over time and, particularly for the junior bar, is shrinking. It is also important to remember that we have an aging membership: 29% of our membership is over 60 years and 55% is over 50 years; and the average age of first joining is over 36 years.

The Association now has a firm financial platform, sustainable staffing levels, a constitution which reflects and respects the importance of input from different cohorts making up our broad membership, and I have strived (in an inclusive way) to improve communications particularly between the Council and its staff, and also between Council and the membership. We are in a good position to negotiate change.

The current financial situation has been the result of reform and a lot of hard work. There is no doubt that no one has worked harder than Kelsey Rissman who was appointed Chief Executive during the 2017 financial year. For a good part of the last two years she undertook, at least in the defacto sense, the work of acting chief executive and of chief financial officer. I am well aware that she has worked very long hours. While many on the Council have also contributed a great deal of time and energy to the undertakings of the Association, there is no doubt that it is Kelsey and our loyal staff who deserve most of the credit for the present health of the Association, much of which has been achieved under the direction of the Honorary Treasurer Dr Jacoba Brasch QC.

We are now in a position where, in the future, we can address an aging and perhaps shrinking membership and where, if necessary, additional staff can be considered to share the workload and to further improve member services. That possibility arises from the establishment of a sustainable and transparent financial model.

Appointments

During the course of the year the then Vice President of the Association Sue Brown QC was appointed to the Supreme Court of Queensland. Mr Andrew Sinclair was appointed to the Magistrates Court. The loss of both these members on Council was keenly felt.

More recently, former Presidents of the Association Walter Sofronoff QC and Peter Davis QC (as they then were) were appointed President of the Court of Appeal and a Justice of the Supreme Court. Their contributions to the work of the Association in the past have been recognised publicly at ceremonies to welcome their appointments. I repeat, the gratitude of the Association for all the work they have done.

Of course, the highlight, in terms of appointments, was the elevation of our life member the Honourable Susan Kiefel AC as Chief Justice of the High Court of Australia.

Member Services

The Association continues to provide a Group Life Insurance Scheme with MetLife which now includes an increased level of cover of \$300,000 on death or total and permanent disablement (at very competitive rates) and continues to run a Bar Care Scheme offering members free confidential consultation with experienced psychologists, coaches and counsellors. The Association maintains a Professional Standards Scheme effectively limiting members' occupational liability to \$1.5million in the event of litigation. This, together with a Group Life Scheme, are perhaps the most important services offered to Class A members.

The Association has maintained its free influenza vaccination programme.

Through the efforts of the Honorary Secretary Liam Dollar (supported by assistant Honorary Secretaries David Chesterman and Daniel Favell) the Association has continued to facilitate the recovery of outstanding fees.

The Association's full range of member services is listed on our website.

Over the last twelve months or so I have made myself available at meetings with our members at the Gold Coast, the Sunshine Coast and North Queensland, including functions which I convened in both Townsville and Cairns. I have had the opportunity, first hand, to listen to the issues and concerns of our regional members.

CPD and Educational Programmes

Throughout the year the Association has offered well attended Continuing Professional Development events including seminars, advocacy workshops and presentations. The live webcast streaming of CPD events held in the Association's Gibbs Room have proved popular, particularly for members based outside of South East Queensland.

The Association conducted two Bar Practice Courses, Numbers 68 and 69, under the leadership of the Honourable Justice Hugh Fraser who, with many volunteer presenters from both the bar and the bench, gave remarkably of their time, intellect and energy.

Special mention should be made of Xanthe Cushing and Megan Niebling in respect of our conferences and CPD Programmes and Lisa Wastell-Anthony and Gail Cowen in respect of the Bar Practice Courses.

Apart from the Association's own Annual Conference, the Industrial Law Conference, the Alternate Dispute Resolution Conference, as well as regional conferences at the Sunshine Coast, North Queensland and, for the first time, a Gold Coast Conference, have all been successfully conducted with the support of the Association itself.

The Association continues to provide through our Chief Executive Kelsey Rissman the secretariat for the Advocacy Training Courses conducted by the Australian Bar Association. This year it was particularly pleasing to see the Advanced Appellate Course held in Brisbane. I thank the Court of Appeal and Supreme Court for their support.

I wish to particularly thank (other than the Chief Executive and staff referred to above) Justice Hugh Fraser, Justice Sue Brown, Geoffrey Diehm QC (the Chair of our Annual Conference), Adam Pomerence QC, Dominic O'Sullivan QC, Robert Bain QC, Jim Murdoch QC, Andrew Crowe QC and Soraya Ryan QC who play vital roles in the Association's educational programme.

Practising Certificates and Regulatory Matters

A good deal of the work of the Council involves considering the issue of practising certificates, particularly conditional certificates in sometimes unusual circumstances and, unfortunately, disciplinary matters in which we have a statutory role under the *Queensland Legal Profession Act 2007*.

With respect to the former, the Council has been guided by the appointment of Tom Sullivan QC and Florence Chen as special advisors and with respect to the latter, by the successive Vice Presidents Sue Brown QC and more recently Sandy Thompson QC.

At all times Sara Forgione and Maree Beaulavon have provided tremendous and able support. As you would appreciate, it can be difficult to deal with members in respect of those issues.

Many of the issues which arise with respect to practising certificates and disciplinary matters are complex and difficult. Yet again I am able to report that the members of Council have, over the last twelve months or so, approached such matters with common sense and with an understanding of the pressures which we may all face, from time to time, as we conduct our practices in a modern era. While there may be a natural inertia to give members of the Association a benefit of any doubt, the Council is painfully aware that it is necessary for the reputation of our profession as a whole be protected from those who, from time to time, may fall from the high standards required.

The Association and the Government

The Association has continued to play an active role in making submissions to various arms of the government on matters of importance to the public with respect to the administration of justice.

While the Association has eschewed influence in matters of government policy preferring, under my presidency, to maintain a political neutrality, there have been many occasions where we have sought to influence the State government (in particular) with respect to the importance of ensuring the rule of law is not lost in adopting legislative programmes which may have, at least in the short term, public appeal, but which compromise the rule of law and justice, perhaps for political expedience. We have not always been successful.

While many members of the Association are interested in, or involved in, political parties or movements, and while that is to be encouraged, it is important to me that your elected representatives do not take sides in politics but focus in assisting the Government of the day, no matter what political persuasion or ideology, to both respect and advance the interests of justice, the rights of the citizens and the rule of law, in its adoption of legislation and in its decision making.

The Association has promoted such priorities on many occasions over the last two years. During that period, I have personally read, edited and signed off, literally dozens of submissions to Government both State and Federal in this regard. I have been greatly assisted by, in particular, the Criminal Law Committee headed by Elizabeth Wilson QC.

It is to be hoped this work will remain a continuing focus of the Association, assisted by our new policy lawyer Gemma Phillips.

Diversity and Inclusion

The Association continues to promote the interests of our sadly too few Indigenous and Torres Strait Islander members and our happily growing number of women members. The Association is also mindful of members with physical impairment.

Indigenous members are regularly supported particularly by grants through the Association's Mullenjaiwakka Trust. It was particularly pleasing for me that one of our members, James Morton, a proud Torres Strait Islander was, with the active support of the Association, appointed to the Magistrates Court and now sits in Mount Isa.

The Association has a firm view that women at the bar should be encouraged and, wherever reasonable and appropriate (in terms of experience and capacity), that their engagement should be promoted. It has been very pleasing that so many of our very competent women members have been recognised by judicial appointment or promotion over the last twelve months including, but not limited to, the Honourable Susan Kiefel AC, our former Vice President Justice Brown, Justice Bowskill, Judge Kefford, Judge Muir, Judge Rosengren and more recently Judge Fantin, whose appointment was also a significant recognition of the importance of the regional bars and the provision of legal services including barristers' services, in the regions.

It is a source of great satisfaction to me personally (as a supporter of the regions) that the bench of the Cairns District Court is now occupied by two of our former members, Judge Morzone QC and Judge Fantin, who were both born and bred in Far North Queensland.

Relationships

The Association has continued to foster close working relationships with the Association of Corporate Counsel in an attempt to strengthen the relationship between the bar, in-house lawyers

and company directors and LawRight (formerly QPILCH). This year a book was published involving recognition of the history of the contribution by many members of the Association to the work of LawRight and its fundraising function earlier in the year was well supported by many of our members, as was its Walk for Justice.

International Profession

I am particularly pleased that, during the course of the year, young practitioners from Papua New Guinea have attended each of the two Bar Practice Courses. In total six young men and women attended these courses.

Having spoken to them all personally, I am confident that they have taken with them back to PNG, not only a great deal of new experience and learning, but a fond recognition of what the Bar Association of Queensland has provided for them.

I should also mention that each year Justice Logan of the Federal Court and a team of Queensland barristers, with diverse practices, operating under the name of the South Pacific Legal Education Committee travel to New Guinea to provide a one week intensive course for local practitioners, usually consisting of morning and afternoon lectures followed by practical tutorial workshops.

Engagement with the Judiciary

This year the Association reintroduced a programme of promoting social engagement with the Judiciary. The Association has entertained the Justices of the High Court, the Justices of the Supreme Court, the Justices of the Federal Court and the Judges of the District Court at social functions in an attempt to increase and improve communications both social and professional between members of the Association and the Judges of those Courts. As I have said previously I regret only that the number of members who can attend such functions is necessarily limited.

I hope this programme will continue with other Courts in the future.

The Association also hosted functions in honour of the appointment of The Chief Justice Susan Kiefel; and the retirements of the former President of the Court of Appeal, Justice Margaret McMurdo and Justice Michelle May of the Family Court.

My Activities

As I have referred to above, I have convened and attended meetings with members throughout the State and have, wherever possible, attempted to attend all functions representing the Association, not just in Queensland but in respect of the activities of the Australian Bar Association of which I was recently re-elected Vice President.

I remain committed to Queensland's voice being heard in national affairs affecting the bar. Our membership represents almost 20% of the barristers in Australia. Our members, in my experience, are generally highly regarded throughout the country for their capacity and their probity. It is important, to my mind, that our Association continues to contribute to the affairs of the only national organisation of barristers.

I have been informed by my personal assistant, Mrs Petrece Horne, who has helped me not only for fourteen years, but more particularly through the last two years of my presidency, that I have now spoken on 25 occasions at the welcome or the farewell to 33 judges or magistrates. She also tells me that there have been at least 20 other occasions where I have been required to speak. I have attended, on behalf of the Association, countless meetings, seminars, speeches, dinners and functions.

Whenever I have had the opportunity, I have tried to remind those present of the importance of the bar; the efficiency of briefing, particularly the junior bar, early and regularly; the need for both branches of the profession to show respect and understanding in their dealings with the other; and the need for all forms of dispute resolution, from mediation to the Court room, to be conducted with civility and respect on the part of all practitioners and judicial officers. This is not just a matter of professional courtesy, it is a matter of ensuring the proper and measured consideration of the relevant facts, law and arguments in any given situation.

I have emphasised that the bar is truly a broad church with members of diverse talents, capacities and aspirations, all of whom should be respected.

Acknowledgements

I wish to acknowledge the work of all members of the Council, in particular the Vice Presidents, originally Sue Brown QC and then Sandy Thompson QC; the hard working and remarkably energetic treasurer Jacoba Brasch QC who, along with the Chief Executive Kelsey Rissman has made the establishment of a sound financial model a much easier task; and of course the Honorary Secretary Liam Dollar who has now sat on the Council for ten years and who is a constant source of sage advice and contribution, both at and after, the Council meetings.

I am particularly grateful to Donna Rea for her hard work over long hours, and her measured advice and regular assistance.

As the Council has all worked hard I should extend the gratitude of the Association to all of those who have served:

Michael Amerena
Anthony Arnold
Thomas Bradley QC
Jacoba Brasch QC
Susan Brown QC (as Her Honour then was)
Glen Cash QC
Florence Chen
David Chesterman
Liam Dollar
Daniel Favell
Kenneth Fleming QC
Ronald Frigo
Douglas Murphy QC
Mark Plunkett
Christopher Ryall
Andrew Sinclair

Thomas Sullivan QC
Gavin (Sandy) Thompson QC
Rebecca Treston QC

It would be remiss of me not to mention that after a decade or more on the Council Michael Amerena and Mark Plunkett, who have given so much of their time and energy for so long, had decided not to stand. Their contributions to debate and their influence on decision making at the Council will, I am confident, be sadly missed.

Similarly, I extend the Association's gratitude to Ken Fleming QC who is retiring gracefully – from Council only - I hasten to add.

I commend this report to the members.

I am now looking forward to having a few weeks rest with my family at our farm at Maleny.

CHRISTOPHER HUGHES QC
President

OFFICE BEARERS

The Office Bearers and Members of the Bar Council for 2016–2017 are:

President	Christopher L Hughes QC
Vice President	Susan E Brown QC (up to 15 Dec 16) Gavin A (Sandy) Thompson QC (from 13 Feb 17)
Honorary Treasurer	Jacoba Brasch QC
Honorary Secretary	Liam M Dollar
Assistant Honorary Secretary	Daniel M Favell
Assistant Honorary Secretary	David E F Chesterman

MEMBERS

Michael P Amerena (from 13 Feb 17)
Anthony M Arnold (Regional Member)
Thomas J Bradley QC
Glen P Cash QC (Employed Member)
Florence J Chen
Kenneth C Fleming QC
Ronald W Frigo (Regional Member) (from 15 May 17)
Douglas R M Murphy QC
Mark O Plunkett
Christopher J Ryall (Regional Member)
Andrew H Sinclair (Regional Member) (up to 21 Apr 17)
Thomas P Sullivan QC
Gavin A (Sandy) Thompson QC (up to 13 Feb 17)
Rebecca M Treston QC

ASSOCIATION STAFF

Chief Executive	Kelsey Rissman
Executive Assistant	Donna Rea
Director, Legal Services	Sara Forgione
Lawyer, Legal Services	Maree Beaulavon (from 20 Sep 16)
Administrator, Legal Services	Pelite Maiava
Manager, Continuing Professional Development	Xanthe Cushing (from 31 Oct 16)
Administrator, Continuing Professional Development	Megan Niebling
Manager, Advocacy Training & Development	Lisa Wastell-Anthony (from 11 Oct 16)
Administrator, Advocacy Training & Development	Gail Cowen
Project Manager	Becky Evans
Administrative Assistant	Elise Smith (from 18 Oct 16)
Receptionist	Geraldene Devencorn
Receptionist	Michele Carnie

AUDITORS

Bentleys (Qld) Pty Ltd

CHIEF EXECUTIVE'S REPORT

Over the past 12 months the Association has seen consolidation and strengthening of its objectives following the successful implementation of vital reforms in financing, corporate structure and staffing. Although this change has been at times challenging, it has stimulated the growth necessary for the Association to continue to improve its delivery of services to members and achievement of its objectives.

A leading driver has been, and continues to be, sustainability, with a view to ensuring the long-term future of the Association. This has fed through to changes in fee structures following a review of the demographics of members, overview of expenditure and tightening of fiscal policies.

Changes to the corporate and financial structure made in 2015-16 continue to benefit the Association in 2016-17. In 2017 the Association reported after-tax profit of \$669,649, further detailed in the Treasurer's Report later in this Annual Report, which will be invested into providing members with services and benefits aimed at supporting their practices in an increasingly global and competitive legal profession.

Over the year, the Association's website has seen dramatic updates. The member's login area was launched, and members can now manage and update their CPD profile online. There are also facilities for online registration and payment for the Association's CPD seminars and other events, and these are linked where appropriate to members' CPD records and the Association's internal database. This will enable timely and cost efficient processing of practising certificate and membership renewals.

In May the Association signed an exciting new agreement with the Supreme Court Library to provide members of three years or less seniority with free access to the Library's online services, which includes leading legal publishers' resources. All members will enjoy access to 30 minutes of free research assistance from the Library's researchers, free photocopying and printing, and out-of-hours access to physical Library resources. The delivery of this program will commence early 2018.

The Association has worked with Justices of the Federal Court of Australia and Supreme Court of Queensland to develop a work experience program for indigenous law students. Planning for this exciting program is now complete and work is underway with Brisbane law schools for a pilot program to run in early 2018. A pilot for regional Queensland law schools will then follow.

The legal education group has experienced significant change during the year. New staff members and a revised business model have brought renewed vitality. During 2016-17, the Association delivered 21 CPD seminars, 4 conferences, including the Annual Conference again held in Brisbane, the highly successful Current Legal Issues Seminar Series, and Junior Bar Advocacy Series. Joint management of the Bar Practice Course and readership program has created synergy to better support our newest private practising members. Two Bar Practices Courses were run for 51 pupils.

I must acknowledge the Professional Conduct Committee, chaired by the two Vice Presidents who served during the year, Sue Brown QC (as her Honour then was) and Sandy Thompson QC. The Committee's members give up their time and provide invaluable expertise to the investigation of, and reporting on, complaints and investigation matters referred by the Legal Services Commission.

I would also like to acknowledge the commitment and professionalism of the chairs and members of all the Association's committees. Our various policy committees have maintained their significant contributions to the Association's objectives of promoting the administration of justice and rule of law with the provision of many draft submissions and attendance before Parliamentary committees, in response to critical law reform initiatives and consultations of the State Government. The complexity of these matters being attended to by the Association and our dedicated committee members continues to grow, for this reason the Association has employed a policy lawyer to provide support to committee members with research and drafting submissions.

In addition to the committees, I extend my thanks to members of the judiciary and the Association who willingly and consistently give their time, wisdom, and experience in presenting CPD, Bar Practice Course sessions and workshops to readers and fellow members, and assisting with the increasing number of pro bono matters. The Association is fortunate to benefit from the generous support of its members and the broader legal community.

I extend my utmost thanks to the members of our Bar Council, and particularly the Council's Executive, who have each provided valuable assistance and made significant contributions to shaping the policy and output of the Bar Office.

Finally, I wish to recognize the considerable efforts and commitment of the Association's staff. As I referred to early in this report, 2016-17 has been a year of significant growth and development for the Association, I thank all staff who have assisted in achieving our corporate objectives.

KELSEY RISSMAN
Chief Executive

2016-2017 IN REVIEW

Membership

Currently membership stands at 1340. This is distributed geographically as follows:

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Class A Members Brisbane	649	689	721	725	734	749	761	762	776	789
Class A Members Regional	146	155	155	177	174	163	160	154	162	149
Class B Members Queensland	129	137	134	156	161	150	149	144	156	164
Class C Members Interstate	90	85	87	85	72	79	69	72	66	65
Associate Members	165	165	168	206	201	180	205	176	162	173
	1151	1179	1231	1349	1342	1321	1344	1308	1322	1340

Council

This year, 12 ordinary meetings were held.

The Executive Committee comprised the President, Christopher Hughes QC, the Vice President, Susan Brown QC (up to 15 December 2016), Gavin (Sandy) Thompson QC (from 13 February 2017), the Honorary Treasurer, Jacoba Brasch QC, the Honorary Secretary, Liam Dollar, the Joint Assistant Honorary Secretary, Daniel Favell and Joint Assistant Honorary Secretary, David Chesterman.

The Committee System

The Association has endeavoured to express a viewpoint on appropriate matters of community importance. The Courts, Parliament, government agencies and law reform bodies seek the expert commentaries of Bar Association committees. This work is done primarily by Council members and volunteer committees. The Association can survive only through the work of volunteers, and the standard and timeliness of the work must both be of a high order.

Current committees of the Association, and noting the chair, are:

- Access to Justice Liam Dollar
- Administrative Law Jonathan Horton QC
- Alternative Dispute Resolution Andrew Crowe QC
- Annual Bar Conference Geoffrey Diehm QC
- Bar Care James Bell QC
- Bar Practice Course The Hon Justice Hugh Fraser
- Building and Construction Robert Holt QC
- Business and Consumer Law Damian Clothier QC
- Criminal Law Elizabeth Wilson QC
- Environmental, Planning and Property Law Rod Litster QC

• Equal Opportunity and Diversity	Peter Roney QC
• Family Law	Jacoba Brasch QC
• General Litigation (Practice & Procedure/Insurance Law/Personal Injuries)	Richard Douglas QC
• Human Rights	John Allen QC
• Indigenous Barristers	Daniel O’Gorman S.C.
• Industrial Law	James Murdoch QC
• International Law	Gavin (Sandy) Thompson QC
• Legal Education (Continuing Professional Development)	Adam Pomerence QC
• Migration Law	Matthew Brady QC
• New Bar	Douglas Campbell QC
• Pro Bono	Damien O’Brien QC
• Professional Conduct	Gavin (Sandy) Thompson QC
• Professional Ethics	Roger Traves QC
• Professional Indemnity/Professional Standards	Graham Gibson QC
• South Pacific Region Legal Education	Andrew Crowe QC
• Succession and Elder Law	Douglas Murphy QC
• Taxation	Lister Harrison QC
• University Relations	Dominic O’Sullivan QC

Some of the matters dealt with by the Council or one of the Association’s committees or volunteers are listed below:

- *Justice and Other Legislation Amendment Bill 2014*
- *Australian Crime Commission (Queensland) and Other Legislation Amendment Bill 2016*
- Potential Amendment to section 59A of the *Jury Act 1995*
- Taskforce Inquiry Area 5: Amendments to the Criminal Code (and the associated Regulation), *Vicious Lawless Associations Disestablishment Act*
- Taskforce Inquiry Area 6: Amendments to the *Crime and Misconduct Act 2001* (Since renamed the *Crime and Corruption Act 2001*)
- Taskforce Inquiry Area 7: Miscellaneous Amendments in the 2013 legislation including amendments to the *Liquor Act 1992 (Qld)*, *Police Powers and Responsibilities Act 2000 (Qld)*, *Criminal Proceeds Confiscation Act 2002 (Qld)*, *Penalties and Sentences Act 1992 (Qld)*, *Police Service and Administration Act 1990 (Qld)* and the *Transport Planning and Co-ordination Act 1994 (Qld)*
- Taskforce Inquiry Area 8 - Review of the *Criminal Organisation Act 2009*
- Taskforce Inquiry Area 9 - The proposal for a new 'serious organised crime offence'
- Taskforce Review of Legislation Concerning Organised Crime
- Community Safety: Proposed Amendments to Police Powers and Other Legislation Discussion Paper
- *Serious and Organised Crime Legislation Amendment Bill 2016 (Qld)*

- The Criminal Justice Consultation Paper published by the Royal Commission into Constitutional Responses to Child Sexual Abuse
- Proposed changes to rule 501 of the *Uniform Civil Procedures Rules* 1999 and related provisions of the *Supreme Court Act* 1995 and the *Civil Proceedings Act* 2011
- Supreme Court Rules Committee's review of the content and operation of the Criminal Practice Rules
- *Victims of Crime Assistance and Other Legislation Amendment Bill* 2016 (Qld)
- Review of the Parole System in Queensland
- *Child Protection (Offender Reporting) and Other Legislation Amendment Bill* 2016 (Qld)
- *Land Court (Transitional) Regulation* 2016 (Qld)
- Supported Elder Mediation
- Review of the *Right to Information Act* 2009 (Qld) and *Information Privacy Act* 2009 (Qld)
- Review about whether a domestic violence disclosure scheme should be introduced in Queensland – Consultation Paper
- Review of *Child Protection Act* 1999 Section 189E Confidentiality Provisions to Enhance Protection of Children in Court Proceedings
- *Crime and Corruption and Other Legislation Amendment Bill* 2017 (Qld)
- Proposed amendments to the *Guardianship and Administration Act* 2000 (Qld), the *Powers of Attorney Act* 1998 (Qld) and the *Public Guardian Act* 2014 (Qld)
- Legal Aid Queensland's Complex Criminal Case Barrister Panel
- Queensland Sentencing Advisory Council – Child Exploitation
- *Bail (Domestic Violence) and Another Act Amendment Bill* 2017 (Qld)
- *Counter-Terrorism and Other Legislation Amendment Bill* 2017
- Proposed amendments to the *Appeal Costs Fund Act* 1973 (Qld)
- *Corrective Services (Parole Board) and Other Legislation Amendment Bill* 2017 (Qld)
- *Corrective Services (No Body, No Parole) Amendment Bill* 2017 (Qld)

Criminal Law Committee

The Criminal Law Committee, chaired by Elizabeth Wilson QC, continues to be the busiest sub-committee. The 16 members are involved in preparing submissions to the Senate, the Queensland Attorney-General and Director-General, various Parliamentary Committees, Law Council of Australia and various Courts.

A number of submissions provided to the government 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.

Committee members have attended countless meetings of government and court stakeholder groups.

Family Law Committee

Throughout 2016-2017 the Family Law Committee worked closely with the Criminal Law Committee, in particular, on a number of submissions relating to Domestic Violence. Proposals on Amendments to the Family Law Act have also been a priority for the committee.

Committee members represent the Association on the Legal Aid Queensland Industry Reference Group, and at the Federal Circuit Court stakeholders meetings.

The chair of the committee, Jacoba Brasch QC, represents the Association on the “Not Now, Not Ever” Domestic Violence Report Implementation Committee, as well as the Family Law Section Executive, the Law Council of Australia’s Taskforce on Domestic and Family Violence (as chair), and the Australian Bar Association’s Access to Justice Committee (also as chair).

South Pacific Region Legal Education Committee

The South Pacific Region Legal Education Committee, chaired by Andrew Crowe QC, continue to facilitate Commercial Litigation Workshops in Papua New Guinea (PNG). A workshop held during the 2016-2017 year was funded by the Australian Government.

The workshop, run through the Legal Training Institute of PNG, for law graduates is a one-week intensive course comprising lectures and practical tutorial problems which allow the students to be instructed and assessed on injunctions, judicial reviews, discovery, drafting pleadings and preparation for trial. The final day of the course is devoted to criminal law.

Committee members, including The Honourable Justice John Logan RFD, are joined by a volunteer teaching team.

Feedback received from these courses has been outstanding, and comments from local lawyers have indicated that the educational programme provided by the Association is having a real impact on the legal profession of PNG.

The South Pacific Region Legal Education Committee is committed to further strengthening the ties between the Queensland Bar and PNG, and is currently looking for further opportunities for engagement across the Pacific.

Indigenous Barristers Committee

In the past year, the Association continued a number of initiatives to promote the Bar as a career for Indigenous persons.

The Indigenous Barristers Committee, chaired by Ken Barlow QC (up to 24 Feb 17) and Daniel O’Gorman S.C. (from 24 Feb 17), was established to have oversight and direction of the Association’s initiatives designed to encourage and assist Aboriginal and Torres Strait Islander peoples to become barristers and to have successful careers at the Queensland Bar. Currently

there are 8 Indigenous barristers admitted to practice in Queensland (5 in private practice). The Association considers it important that Indigenous Australians be well represented in the ranks of barristers in this State and its aim is to increase the representation of Indigenous barristers over time.

The Committee's tasks are to guide and promote these initiatives and to consider, and to make recommendations to the Council about, other initiatives toward the objective.

To date, the Association's principal initiatives in this respect have been the establishment of the Mullenjaiwakka Trust and the Indigenous Students Mentoring Scheme, and the production of the Association's Reconciliation Action Plan.



The Association's Indigenous Barristers Trust (the Mullenjaiwakka Trust) was launched in 2010 by the then Chief Justice of Queensland, The Honourable Paul de Jersey AC. The Trust aims to provide material support to students from Indigenous backgrounds to undertake legal studies and to pursue a career at the Bar. The naming of the Trust in honour of Mullenjaiwakka (formerly Lloyd McDermott) is an acknowledgment by the Queensland Bar of his work and example in furthering opportunities for Aboriginal and Torres Strait Islander peoples.

Since its establishment, the Trust has provided material assistance to a number of our members and aspiring barristers, including assistance to barristers to attend the BAQ Annual Conference, sponsorship to partake in the Bar Practice Exams and Bar Practice Course, and participate in the ABA Advanced Trial Advocacy Intensive Course. Assistance has also been provided to a mentored student to attend the National Indigenous Legal Conference. The Association hopes to expand the Trust's capabilities by seeking greater and more frequent donations and support, both from members of the Association and from corporations and charitable foundations in the general community.

Bar Association Indigenous Student Mentoring Scheme

In 2011, the Association established a scheme for mentoring Indigenous senior secondary school and tertiary students, in order to encourage them to complete tertiary studies and to consider a career in the law, preferably at the Bar.

Under the scheme the Association organises mentors for students with an interest in pursuing a career in the law. Two mentors – one a barrister and one a judge or magistrate – are appointed for each student.

The purposes of mentoring are to give the students:

- experience in the practice of the law from the perspectives of barristers and judges;
- general guidance and advice concerning a possible career in the law;
- encouragement to complete their education and to achieve personal goals; and

- self-confidence in their abilities, and in dealing with experiences and people outside their usual circles.

Ethics Counsellors

From time-to-time, and usually with some urgency, BAQ members 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.

Each of these is a useful course but has inherent difficulties. A ruling must await a Council meeting with consequent delay. The President and Vice President are members of the Bar Council that may later have to consider the same issue at Council level. The informal enquiry will always be helpful but does not afford much protection of the enquiring 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 current ethics counsellors are:

Peter Ambrose QC	Tony Glynn QC
Michael Byrne QC	Danny Gore QC
Michael R Byrne QC	Ian Hanger AM QC
Peter Callaghan S.C.	Lister Harrison QC
Graeme Crow QC	Philip Looney QC
Richard Douglas QC	Kathryn McMillan QC
Kylie Downes QC	Andrew Philp QC
Ken Fleming QC	Michael Stewart QC
Don Fraser QC	David Tait QC
John Gallagher QC	

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

Necessarily there are limitations upon the assistance a counsellor may afford:

- He or she is not acting as legal advisor.
- An enquiring member ought to ensure (and if necessary be in a position later to prove) candour in issue, fact and disclosure to the counsellor.
- A counsellor may advise a member to seek legal advice, particularly if the relevant conduct has occurred and is likely to attract the attention of the Legal Services Commission. This advice ought to be followed.
- According with a counsellor's advice will not excuse or condone the conduct in question but such accord would be a salient consideration should there be a subsequent LSC complaint.

- It is preferable to talk to a counsellor before, not following, the conduct in question.
- A member barrister must bear ultimate responsibility for his or her conduct. There is always the option of seeking a Bar Council ruling or legal advice.

Professional Conduct

Under the *Legal Profession Act 2007*, the Legal Services Commission (LSC) may refer complaint matters and investigation matters involving the conduct of barristers to the Association for investigation. The investigation is conducted by the Professional Conduct Committee (PCC), which provides a report with recommendations to the LSC. The LSC, in turn, determines whether a discipline application should be brought in relation to the conduct.

The PCC is chaired by the Vice President of the Association, Gavin (Sandy) Thompson QC.

Current members of the committee are:

Robert Bain QC	Paul Favell
Gareth Beacham QC	Paul Freeburn QC
Matthew Brady QC	Peter Franco QC
Douglas Campbell QC	Peter Hastie QC
Damian Clothier QC	Robert Holt QC
Michael Copley QC	Kathryn McMillan QC
Andrew Crowe QC	Andrew Philp QC
Adrian Duffy QC	Elizabeth Wilson QC

Juniors Assisting:

Nicholas Andreatidis	Errol Morzone
Geoff Barr	Dominic Pyle
Donna Callaghan	Joshua Trevino
Steven Deaves	David Turner
Christian Jennings	Melinda Zerner
Alexandra Marks	

The Bar Association has established a scheme to provide members with 3 hours of legal assistance when a complaint is received. The panel solicitors are:

- Mr Richard Barnes, Rodgers Barnes & Green Lawyers;
- Mr Glen Cranny, Gilshenan & Luton Lawyers;
- Mr David Tucker, Tucker & Cowen

Legal Profession 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

Class A Ordinary members, and Life members of the Association, who hold a local practising certificate, and who are insured under an approved professional indemnity insurance policy which complies with the requirements of the *Legal Profession Act 2007* and the regulations made under that Act, continue to enjoy coverage under the Bar Association of Queensland Professional Standards Scheme. The scheme document continues to be available on the Association's website.

On 30 March 2017, the Association submitted its fourth annual report under the scheme to the Office of the Professional Standards Councils. The report covered the reporting period commencing on 1 January 2016 and ending on 31 December 2016. The next report, which will cover the reporting period commencing on 1 January 2017 and ending on 31 December 2017, is due to be provided to the Office of the Professional Standards Councils on or before 31 March 2018.

Barristers' Conduct Rules

Amendments to rules 15, 75 and 76 of the *2011 Barristers' Rule, as amended*, first considered by the Bar Council in June 2015, were notified by the Attorney-General as required under section 225 of the *Legal Profession Act 2007* and came into effect on 26 August 2016.

On 19 June 2017, the Bar Council resolved that steps be taken to amend the *2011 Barristers' Rule, as amended*, by inserting a new rule 108(c) and consequential amendment of the preface at rule 1. New rule 108(c) introduces a third exemption to a barrister's duty of confidentiality under r 108, so that a barrister may disclose information in a confidential setting for the sole purpose of obtaining advice in connection with the barrister's legal or ethical obligations.

On 26 June 2017, notice of the proposed changes was given to the Attorney-General and the Legal Services Commissioner pursuant to section 223(2) of the *Legal Profession Act 2007*.

The next steps are for the Association to provide for public notice of the proposed amendments, consider any comments or submissions received in prescribed period, and then to advise the Attorney-General of any comments or submissions received.

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

On 1 December 2016, His Excellency the Governor approved the appointment by Letters Patent of the barristers listed below as Queen's Counsel:

Matthew Thomas Brady
Vicki Ann Loury
Christopher James Murdoch
Bernard Thomas Porter

They are to be congratulated on their achievements.

The appointments were made on the recommendation of the Chief Justice, The Honourable Catherine Holmes.

As required by the current Protocol, the Bar Council appointed the following members to the Queen's Counsel Consultation Group for 2017:

Christopher Hughes QC	Liam Kelly QC
Gavin (Sandy) Thompson QC	Graeme Crow QC
Robert Bain QC	Elizabeth Wilson QC
Michael Byrne QC	Philip Looney QC

Equal Opportunity and Diversity Committee

The Bar Association of Queensland is committed to encouraging equitable briefing practices, maximising choices for legal practitioners and their clients, promoting the full use of the Bar, promoting inclusion and diversity in membership at the Bar in Queensland and optimising opportunities for practice development of all counsel.

To that end the Equal Opportunity and Diversity Committee has been established to initiate, review and monitor equal opportunity programs and activities and to make recommendations to the Bar Association of Queensland on all matters relating to the achievement of equal opportunity within the Bar Association of Queensland.

Women and the Bar

The Association is pleased to note that 326 women are members.

In 2016, one woman was appointed Queen's Counsel – Vicki Louri – bringing the number of women Silk to 11.

The Association's commitment to promoting equitable briefing practices plays an important role in the progression of women in the legal profession and the wider community.

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 and 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 Adrian Duffy QC, has a wide readership in Queensland and throughout Australia. It can be accessed at www.hearsay.org.au

Legal Aid Queensland

The Association has enjoyed good working relations with Legal Aid Queensland (LAQ).

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 which ensure a cooperative, nationally consistent and fair approach to the provision of providing access to justice for all.

In 2017 the Association welcomed the appointment of the new Chair of LAQ, The Honourable Margaret McMurdo AC, and new Board Member, Joshua Creamer.

Legal Services Commissioner

The Association continues to work constructively with the Legal Services Commissioner, Mr Paul Clauson, and his 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.

Relationships 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, the President of the Court of Appeal, and the Senior Judge Administrator.

Liaison has also been undertaken throughout the year with the Senior Judge of the Federal Court in Brisbane, Senior Judge of the Family Court in Brisbane, the Chief Judge of the District Court, the President of the Land Court, the Chief Magistrate and Deputy Chief Magistrates, and the Queensland Industrial Relations Commission.

Further improvements to streamline processes for users in the Supreme and District Courts and Magistrates Court have been made through the operation of the Court Users Reference Group. The Association continues to be represented on this group.

▪ **Department of Justice and Attorney-General**

The Association has throughout the year met or communicated with the Attorney-General, 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.

▪ **Director of Public Prosecutions**

The Association has enjoyed a constructive working relationship with the Director of Public Prosecutions, Mr Michael Byrne QC, and his senior staff.

▪ **Administrative Appeals Tribunal**

The relationship with the AAT is both productive and cordial. In addition, the Council has been asked on a number of occasions to comment on administrative matters and Practice Directions of the Tribunal.

▪ **Solicitors**

The Association's President and Council met from time-to-time with the Queensland Law Society President, Ms Christine Smyth, the Council and Senior Executives of the Law Society to discuss matters of mutual interest.

During the year, the Association and the Queensland Law Society worked together on various proposals, legislative amendments, CPD seminars and events.

The Association looks forward to further enhancing our working relationship with the Law Society.

▪ **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 February 2017 comprise William Alstergren QC (Victorian Bar) as President, Vice Presidents Noel Hutley S.C. (New South Wales Bar Association) and Christopher Hughes QC (Bar Association of Queensland) and Matthew Howard S.C. (Western Australian Bar Association) as Honorary Treasurer.

The director representing the Bar Association of Queensland is Christopher Hughes 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 the Bar across Australia
- the delivery of specialist, high quality training in advocacy for both newcomers to the Bar and experienced trial advocates, and
- 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.

The ABA Advocacy Training Council 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 representatives on the Board of the Law Council of Australia for this term were the President and Vice President.

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.

The President and Vice President have devoted a great deal of time and energy to the business of the Law Council.

Pro bono and LawRight (formerly the Queensland Public Interest Law Clearing House)

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 can not serve as a replacement or an alternative to a properly resourced and funded legal aid system.

Bar Practice Course

In 2015-2016, 73 candidates sat the pre-course examinations. Examinations were held in November 2016 and June 2017. A total of 50 Pupils completed the Bar Practice Course, with the first course held from October to November 2016 and the second course held from March to May 2017. Both courses relied on the generous support and time of over 140 volunteer members of the Judiciary and the Bar.

For both courses the Association sought feedback from the Pupils on each session and the course in general. Overall, the course and presenters received positive feedback, with Pupils mentioning that it was a challenging but rewarding course. Following each course a comprehensive review was undertaken with a detailed report prepared. As a result numerous improvements were made to both the course structure and materials, these improvements ensure all Pupils receive the highest standard of training.

The Association was delighted to support lawyers from three government departments in Papua New Guinea. These lawyers also received mentoring support from volunteer barristers.

New Bar Committee

The New Bar Committee met twice in the financial year. A key objective has been strengthening the Reader compulsory CPD program, with five Reader compulsory seminars held during the financial year.

A particular focus of the Association and the New Bar Committee has also been to increase support for all new members, not only those attending the readership program. A resource hub was established, with work continue throughout 2017-18. The Committee also launched a pre examination session for candidates considering a move to the bar. This session covered topics such as preparing for the examinations, what does the Bar Practice Course involves, and what to consider before coming to the bar.

Continuing Professional Development (CPD)

The Bar Association's Continuing Professional Development ('CPD') program provides members with innovative and timely conferences, courses, seminars and workshops to assist members in effectively meet their professional development needs. The CPD Committee met twice this year with a focus on developing and boarding the current CPD offering.

CPD program highlights

With the roll out of the new online Schedule 5, tracking and recording of CPD points is now easier than it has ever been. All CPD events hosted by the Bar Association are now automated with member registrations completed online, and CPD points automatically allocated to members own Schedule 5.

Sunshine Coast Bar Conference 2016

The Sunshine Coast Bar Conference was held on 13 August 2016 at Maroochydore, 78 of our members attended. Topics covered included: Aspects of federal practice; Ethics; Cross-examination; Evidential rules in criminal and civil matters; Bar management and a split stream of Option A: Unconscionability and Option B: Succeeding in succession.

ADR Conference 2016

The eighth Annual ADR Conference was held on 24 and 25 September 2016 at the Sheraton Grand Mirage Resort, Gold Coast. The keynote speaker was Kenneth Cloke from the US. Kenneth is President and Co-founder of Mediators Beyond Borders and has been an arbitrator and mediator for over 27 years. Kenneth presented four sessions over the two days, with Dr Joan Goldsmith, Max Kimber S.C., Mick Eastwood and James Linklater-Steele also presenting at the conference. Conference feedback from all 68 attendees was extremely positive.

Annual Conference 2017

The Conference was held on 24 and 25 March 2017 in Brisbane at the Pullman and Sofitel Hotels and was wonderfully supported by 359 members. The theme was ‘Advocacy – The Art of Persuasion,’ with the Friday masterclass having a particular focus on the art of preparing written submissions, both at trial and on appeal. Saturday sessions included overviews and panel discussions, as well as an interactive session on the Ethical limits of persuasion.

Gold Coast Bar Conference 2017

The Gold Coast Bar held their first conference on 22 April 2017 at the Southport Courthouse, 58 barristers attended. Topics covered included: Appellate Court Practice; Expert evidence in trials; The advantages and pitfalls of the civil applications jurisdiction in the District Court; Getting the most out of mediation for your client; Practical considerations for ethical dilemmas; and the Relationship between barristers and solicitors. Feedback received about the conference was very positive.

Current Legal Issues Seminar Series 2016/2017

Current Legal Issues is a high-profile series of seminars on contemporary legal issues and is a collaboration between the Bar Association of Queensland, the University of Queensland, Queensland University of Technology and the Supreme Court Library Queensland. It brings together leading scholars, practitioners and members of the judiciary, from Queensland, Australia and overseas.

Outstanding contributions in the program over the year were made by: Professor Ben McFarlane, University College London; Professor Jane McAdam, University of New South Wales; Professor Jeremy Gans, University of Melbourne; and Professor Patrick Parkinson AM, University of Sydney.

Social Activities

The social calendar for the year under review included the following events:

- **Dinners, Lunches and Events**

2016

26 July	BAQ/QLS High Court Judges Function
1 August	Ceremony for New Barristers
26 August	Annual Bar Dinner
22 September	Judge Wall Farewell
10 November	Bar Practice Course Cocktail Function
14 December	Ceremony for New Barristers
14 December	Silks Presentation and Dinner

2017

6 April	President McMurdo AC Retirement Dinner
20 April	BAQ/QLS Junior Bar Debate
21 April	Chief Justice Kiefel AC Dinner
04 May	Bar Practice Course Cocktail Function
09 May	Federal Court Judges Luncheon

- **Golf**

The Bench & Bar Golf Day was held on Sunday, 23 October 2016 at the Indooroopilly Golf Club.

A field of 30 golfers competed in a new “2-man Ambrose” teams event. The new format was introduced to encourage a more collegiate day and also in the hope that golfers of all abilities might embrace the event.

In the end, first prize was won by Rob Anderson QC and Scott McLeod. Other prizes were distributed amongst the competitors for the minor placings, as well as closets to the pin and longest drive.

The event culminated in a lunch in which all competitors were able to socialise and reflect on an enjoyable day.

- **Football**

On Saturday, 10 September 2016, Queensland hosted the annual Sports Law Conference and Tri-Bar Soccer Tournament, contested by New South Wales, Victoria, and Queensland.

The morning conference was held in the Gibbs Room at the offices of the BAQ. The conference was chaired by The Honourable Justice Colin Forrest. Attendees were treated to insightful presentations by The Honourable Justice Martin Byrnes, Mr Mark Martin QC and Ms Cassandra Heilbronn (Minter Ellison).

The soccer tournament was held in the afternoon at the University of Queensland, St Lucia. Queensland was victorious over its rivals, in wet and muddy conditions. Members of the successful Queensland team were: D Chesterman (c), D Favell, D Purcell, A Luchich, J Selfridge, E MacGiollaRi, J Streit, A Skoien, J Morris, M Hodge, L Clark, D Piggott, R Green,

D Ferraro, F Chen and S Hooper. Justice Colin Forrest and Guy Andrew also attended and assisted with the tournament on the day.

Prizes and Donations

This year, as in previous years, some prizes have been donated to the Law Schools in an endeavour to ensure that students are aware of the Bar Association and the opportunities available at the Bar. Prizes and recipients this year have been:

- **Evidence Law Prize:**

July 2015	Jake Buckingham Jessica Szabo
October 2015	Samuel Cross Lucas Pearce
February 2016	Alexandria Liistro James Greville

Appointments

In the past year (as at 30 June 2017) the Association has welcomed the announcement of the following appointments (styles and titles at date of appointment):

- **High Court of Australia**

The Honourable Susan Kiefel AC, Chief Justice
The Honourable Justice James Edelman

- **Federal Court of Australia**

The Honourable Justice Roger Derrington
The Honourable Justice David Thomas, President, Administrative Appeals Tribunal

- **Supreme Court of Queensland**

The Honourable Justice Susan Brown
The Honourable Justice Walter Sofronoff, President, Court of Appeal
The Honourable Justice Ann Lyons, Senior Judge Administrator
The Honourable Justice Helen Bowskill

- **District Court of Queensland**

Her Honour Judge Catherine Muir
Her Honour Judge Nicole Kefford
His Honour Judge Dennis Lynch QC
His Honour Judge Gregory Lynham

▪ **Land Court of Queensland**

Her Honour Judge Fleur Kingham, President

▪ **Magistrates Court of Queensland**

Robbie Davies
Andrew Sinclair
Mark Howden
Catherine Benson
Michelle Dooley
James Morton

▪ **Queensland Industrial Relations Commission**

Acting Commissioner Christine Roney

Queen's Birthday Honours List

The Honourable Justice Michelle May AM

For significant service to the law, particularly to the Family Court of Australia, to judicial administration, and to professional associations.

His Honour Judge Orazio Rinaudo AM

For significant service to the law and to the judiciary in Queensland, to legal ethics and professional standards, and to the community.

His Honour Judge Michael Burnett AM

For exceptional service as a legal officer and as the Deputy Judge Advocate General – Air Force.

TREASURER'S REPORT

It is with pleasure that I present the audited financial accounts for the Bar Association of Queensland, for the financial year ended 30 June 2017.

The Association's revenue for the year increased to \$3,156,792 (up from \$2,347,272) derived mainly of \$1,732,988 in fees paid for practising certificates (up from \$1,689,569), membership subscriptions of \$294,267 (up from \$293,015) and \$161,000 from the Legal Practitioner Interest on Trust Accounts Fund allocation by the Department of Justice and Attorney-General (up from \$157,568). It is important to note that the increase revenue from practicing certificates is largely due to members moving up in age-gap barriers and to a small degree, the revised fee schedule issued for the 2016-17 practising certificate year.

A significant objective of the Council this period, is the ongoing profitability and sustainability of the Association. Following on with the fiscal tightening commenced in the first half 2016, I am pleased to report we achieved an outstanding result and we are once again well placed for continuing to achieve ongoing long term viability and the provision of member services. The Association's 2016-17 financial and operating objectives allowed the Association to close the year with a profit after tax of \$669,659 up from that of the previous year of \$201,468.

A sometimes volatile global market lead to a small drop in the Association's investment portfolio value this past year. That said, the defensive positions held within the portfolio assisted in ensuring events such as the US Presidential Election and the ongoing Brexit negotiations did not significantly impact on the portfolio. The market value of the portfolio decreased marginally during 2017 by \$26,133 to \$2,405,510 (down from \$2,431,643). While the portfolio held profitable positions in the retail and health sectors, 2016-17 saw continued mixed results coming from the resources sector. Members are assured that proper strategies, as required by prevailing economic factors, will be continued. I thank Murphy QC for his tireless work in overseeing our investment strategies and liaising with our investment managers, Morgans Financial Limited. Importantly, the Association's Net Asset position as at 30 June 2016 is a very healthy \$4,065,137.

As reported in the 2015-16 Treasurer's report, the Association took the necessary steps to wind down the service entity, B.A.Q Trust Fund "the Trust". As at 31 March 2016, the Bar Association of Queensland "the Company" acquired all business assets of the Trust and employee provisions were transferred to the company. The net effect of this change in corporate structure on the 2016-17 report is the apparent increasing in operating revenue and expense lines such as functions, legal education, donations, IT expense, payroll and travel, all previously reported in the Trust, but now reported in the Company. Therefore 2015-16 figures include transactions for the 3 months, 31 March to 30 June, whereas the 2016-17 includes transactions for the full 12months period. The improved efficiency and transparency derived from this new corporate structure continued throughout the 2016-17 financial year.

My special thanks go to Ms Kelsey Rissman, our very competent and dedicated accountant, who has smoothly transitioned to Acting Chief Executive in April 2016, and then Chief Executive in November 2016. Ms Rissman is a committed and thoughtful executive who serves the interests

of the Association with distinction. While I am grateful to all BAQ staff, with respect to my specific role as Treasurer, I also thank Ms Becky Evans, Accountant Assistant, for her unerring contribution to managing the financial aspects of our Association. Both have, and continue to provide me with significant assistance as Treasurer. I also thank Stewart Douglas and Dean Steer of Bentleys Brisbane, Chartered Accountants, for their professional support and guidance over the past 12 months.

Members can be confident that the Association's consolidated financial position is sound and I commend the financial statements to you.

Dr JACOBA BRASCH QC
Honorary Treasurer

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



BAR ASSOCIATION OF QUEENSLAND

Financial Reports

for the year ended 30 June 2017

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2017**

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

DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2017.

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

M P Amerena	K C Fleming QC
A M Arnold	R W Frigo
T J Bradley QC	C L Hughes QC.
J Brasch QC	D R M Murphy QC
G P Cash QC	M O Plunkett
F J Chen	C J Ryall
D E F Chesterman	T P Sullivan QC
L M Dollar	G A Thompson QC
D M Favell	R M Treston QC

The profit of the company for the financial year after providing for income tax amounted to \$669,649 (2016: \$201,468).

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

Short term objectives

The Bar Council recognises that the Bar competes with professionals of other disciplines in some areas of practice and the strength the Association as an independent referral 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 Association has set as a short-term objective the development of master-classes, industry/corporate seminars and specialist conferences to raise the profile of the Bar, its members and the services the Bar has to offer. Furthermore, the Association will also focus on enhancement of key skill development through advocacy training, Continuing Professional Development, pupillage and pre certification training.

Long term objectives

To maintain the rule of law, promote the administration of justice and to maintain and enhance the interests and standards of Queensland barristers as specialist advocates. In order to achieve these long term objectives, the Association makes submissions and recommendations with respect to legislation & law reform, seeking to ensure that justice is delivered to all according to law. To this end, meetings with key stakeholders, Government Ministers, Shadow Ministers and other members of the State and Commonwealth Parliaments are arranged in order to put forward 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. Meetings 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.

BAR ASSOCIATION OF QUEENSLAND

A.C.N. 009 717 739

DIRECTORS' REPORT

(Continued)

Each year the Bar Council monitors its performance and reviews its strategic plan to ensure that it is meeting the objectives that it has set for itself.

No significant change in the nature of these activities occurred during the year.

Likely developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

The company'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 2017 as the Memorandum and Articles of the company prohibit the distribution of such a dividend.

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

DIRECTORS' REPORT
(Continued)

Particulars of directors' qualifications, experience, special responsibilities, shares in the company or related corporate, as the date of this report, are as follows:

Director	Experience (Years)	Special Responsibilities
C L Hughes QC : BA, LLB, LLM	36	President
G A Thompson QC : SAB, LLM	34	Vice President
L M Dollar : LLB, B Int Bus	12	Honorary Secretary
J Brasch QC : BA, MPubAdmin, LLB, LLM, PhD	17	Honorary Treasurer
M P Amerena : BA, LLB	37	
A M Arnold : BA, LLB	19	
G P Cash QC : LLB	17	
F J Chen : B Com, LLB	3	
D E F Chersterman : LLB BIntBus	8	
D M Favell : LLB BBus	8	
K C Fleming QC : LLB	40	
R W Frigo : LLB	19	
D R M Murphy QC : LLM, BAB	37	
M O Plunkett : BA, LLB	35	
C J Ryall : Bjuirs, LLB	18	
T P Sullivan QC : LLB, LLM	21	
R M Treston QC : LLB	21	

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

**DIRECTORS' REPORT
(Continued)**

During the financial year, twelve meetings of the company's directors were held. The number of meetings each director of the company attended is as follows:

Name	Number of Meetings held while a Director	Number of Meetings attended
M P Amerena	11	11
A M Arnold	12	10
T J Bradley QC	7	4
J Brasch QC	12	11
S E Brown QC	6	6
G P Cash QC	12	10
F J Chen	12	9
D E F Chesterman	12	9
L M Dollar	12	11
D M Favell	12	9
K C Fleming QC	7	7
R W Frigo	1	0
J A Greggery	5	5
D M Favell	8	8
D V Ferraro	5	3
K C Fleming QC	5	5
J A Greggery	5	3
C L Hughes QC	12	12
S J Keim S.C	5	4
D R M Murphy QC	8	7
M O Plunkett	12	11
C J Ryall	7	7
A H Sinclair	11	11
T P Sullivan QC	12	10
G A Thompson QC	7	6
R M Treston QC	12	9

No options over issued shares or interests in the company 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.

No indemnities have been given or insurance premiums paid, 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.

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

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

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

**DIRECTORS' REPORT
(Continued)**

The association is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company 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 2017, the total amount that members of the company are liable to contribute if the company is wound up is \$5,536 (2016: \$5,556)

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 page 6.

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

Director


.....
C L HUGHES QC

Director


.....
J BRASCH QC

Dated this 25th day of October 2017

**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 2017 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
25 October 2017

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
Revenue	2	3,156,792	2,347,272
Expenses		(2,462,776)	(2,156,957)
Profit before income tax		694,016	190,315
Income tax (expense)/benefits	4	(24,367)	11,153
Profit for the year		669,649	201,468
Other comprehensive income:			
Net (loss)/gain on revaluation of financial assets		(81,152)	37,266
Deferred tax liability arising on valuation of financial assets		24,367	(11,153)
Other comprehensive income for the year		(56,785)	26,113
Total comprehensive income/(loss) for the year		612,864	227,581

The accompanying notes form part of these financial statements.

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017

	Note	2017	2016
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,998,475	2,321,721
Trade and other receivables	7	80,835	52,013
Inventories	8	14,871	16,426
Financial assets - investments	9	2,405,510	2,431,643
TOTAL CURRENT ASSETS		5,499,691	4,821,803
NON-CURRENT ASSETS			
Financial assets - investments	9	56,473	56,473
Property, plant and equipment	10	797,441	866,143
Deferred tax asset	13	14,665	39,032
TOTAL NON-CURRENT ASSETS		868,579	961,648
TOTAL ASSETS		6,368,270	5,783,451
CURRENT LIABILITIES			
Trade and other payables	11	2,163,093	2,165,464
Current tax liabilities	13	20	20
Provisions	12	117,771	81,373
TOTAL CURRENT LIABILITIES		2,280,884	2,246,857
NON- CURRENT LIABILITIES			
Provisions	12	7,584	45,289
Deferred tax liabilities	13	14,665	39,032
TOTAL NON-CURRENT LIABILITIES		22,249	84,321
TOTAL LIABILITIES		2,303,133	2,331,178
NET ASSETS		4,065,137	3,452,273
MEMBER'S EQUITY			
Financial assets reserve	14	28,779	85,564
Reserves – other	14	10,206	10,206
Retained earnings		4,026,152	3,356,503
TOTAL MEMBER'S EQUITY		4,065,137	3,452,273

The accompanying notes form part of these financial statements.

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2017

	Retained Earnings	Special Levy	Joining Levy	Asset Revaluation Reserve	Financial Assets Reserve	Total
Balance at 1 July 2015	\$ 3,155,035	\$ 486	\$ 8,685	\$ 1,035	\$ 59,451	\$ 3,224,692
Profit/(loss) from ordinary activities	201,468	-	-	-	-	201,468
Total other comprehensive income for the year	-	-	-	-	26,113	26,113
Balance at 30 June 2016	3,356,503	486	8,685	1,035	85,564	3,452,273
Profit/(loss) from ordinary activities	669,649	-	-	-	-	669,649
Total other comprehensive income for the year	-	-	-	-	(56,785)	(56,785)
Balance at 30 June 2017	4,026,152	486	8,685	1,035	28,779	4,065,137

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		3,008,856	3,478,176
Payments to suppliers		(2,397,934)	(1,858,791)
Investment income		88,565	86,954
Interest received		49,895	53,269
Income tax received/(paid)		-	-
Net cash provided by/(used in) operating activities	16	749,382	1,759,608
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		(19,347)	(88,641)
Purchase of property, plant and equipment		(53,281)	(775,232)
Purchase of investments		-	-
Net cash provided by/(used in) investing activities		(72,628)	(863,873)
Net increase/(decrease) in cash held		676,754	895,735
Cash at the beginning of year		2,321,721	1,425,986
Cash at the end of year	6	2,998,475	2,321,721

The accompanying notes form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

The financial statements cover Bar Association of Queensland 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 company 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 company's operations and its financial position, no critical estimates or judgments have been incorporated into the financial report.

The company 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

Note 1: Statement of Significant Accounting Policies (Continued)

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 company will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 1: Statement of Significant Accounting Policies (Continued)

b. Property, Plant and Equipment (Continued)

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 company 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 company 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
A.C.N. 009 717 739**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 1: Statement of Significant Accounting Policies (Continued)

c. Fair Value of Assets and Liabilities

The Company 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 Company 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 1: Statement of Significant Accounting Policies (Continued)

d. Financial Instruments

Recognition

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in a active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Financial assets at fair value through profit and loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB 139: Recognition and Measurement of Financial Instruments. Derivatives are also categorised as held for trading unless they are designated as hedges. Such assets are subsequently measured at fair value with changes in carrying value being included in profit and loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held-to-maturity investments

These investments have fixed maturities, and it is the company's intention to hold these investments to maturity. Any held-to-maturity investments held by the company is stated at amortised cost using the effective interest rate method.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated as such or that are not classified in any of the other categories. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments. Such assets are subsequently measured at fair value with changes in carrying value being included in reserves.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 1: Statement of Significant Accounting Policies (Continued)

d. Financial Instruments (continued)

Impairment

At each reporting date, the company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

At each reporting date, the company reviews the carrying value of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

e. Provisions

Provisions are recognised when the company 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.

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 a service is recognised upon the delivery of the service to members or others. All revenue is stated net of the amount of goods and services tax (GST).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Note 1: Statement of Significant Accounting Policies (Continued)

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, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

i. Employee Benefits

Provision is made for the company'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.

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 company during the reporting period which remain unpaid. The balance is recognised as a current liability.

k. Leases

Finance Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Trust are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over their estimated useful lives.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 1: Statement of Significant Accounting Policies (Continued)

Leases (Continued)

Operating leases

The minimum rental revenue of operating leases with fixed rental increases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are recognised on a straight-line basis.

Revenue from other leases is recognised in accordance with the lease agreement, which is considered to best represent the pattern of service rendered through the provision of the leased asset.

I. 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 standards and interpretations issued but not yet adopted

Certain new accounting standards and interpretations have been issued that are applicable for future reporting periods and have not been early adopted by the Company. The company's preliminary assessment of the most significant of these new standards and interpretations is set out below:

AASB 9 Financial Instruments

This standard addresses the classification, measurement and derecognition of financial assets and financial liabilities. Since December 2013 it also sets out new rules for hedge accounting. Moreover, this standard prescribes a new method for determining impairment of certain financial instruments based on expected credit losses.

Changes to AASB 9 must be applied for financial years commencing on or after 1 January 2018.

The Company is yet to conduct a detailed analysis of the impact of this standard.

AASB 15 Revenue from Contracts with Customers

This standard takes effect for not-for-profit entities for reporting periods beginning on or after 1 January 2019 and replaces standards AASB 118 Revenue, AASB 111 Construction Contracts and various Interpretations relating to revenue. AASB 15 introduces a 5-step process for recognising revenue based on identifying the performance obligations of contracts with customers and recognising revenue as and when those obligations are met. The Company is yet to conduct a detailed analysis of the impact of this standard.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

**New standards and interpretations issued but not yet adopted
(Continued)**

AASB 16 Leases

This standard takes effect for reporting periods beginning on or after 1 January 2019 and replaces AASB 117 Leases.

The standard substantially changes the measurement criteria for operating leases, requiring them to be recognised in the statement of financial position. The company has not yet forecast the value of operating leases likely to be in place at the time the standard takes effect, and subsequently a detailed analysis of the impact of this standard is yet to be conducted.

There are no other standards that are not yet effective and that are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Note 2: Revenue		
Revenue		
Annual subscriptions	294,267	293,015
Practising certificates	1,732,988	1,689,569
Other income	169,331	121,977
Legal Education	675,297	33,561
Investment income	88,565	86,954
Bank income	49,895	53,269
JAG regulatory income	161,000	157,568
Profit on sale of investments	(14,551)	(88,641)
	3,156,792	2,347,272

Note 3: Profit before Income Tax

Operating result before income tax has been determined after

Credit as income -		
Bank Income	49,895	53,269
Investment income	88,565	86,954
Charging as expenses -		
Depreciation	66,984	20,641
Amortisation	-	-

Note 4: Income Tax Expense

The prima facie tax payable/(refund) on operating surplus/(deficit) before income tax at 27.5% (2016: 30%)

	190,854	57,095
Add tax effect of:		
Expense related to mutual income	541,097	527,777
BAQ Trust Fund distribution	-	(8,858)
Non Deductible Expenses	-	9,252
Investment income	3,664	26,295
	735,615	611,561

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017 \$	2016 \$
Note 4: Income Tax Expense (Continued):		
Mutual income	(686,875)	(628,230)
Imputation credits	(11,905)	(12,184)
Tax losses not brought to account	(12,468)	17,700
	<hr/>	<hr/>
Income tax expense/(benefits)	24,367	(11,153)
	<hr/>	<hr/>
PAYG instalments paid	-	-
Current year tax payable	-	-
	<hr/>	<hr/>
Income tax provision/(refund)	-	-
 Note 5: Auditors' Remuneration		
- auditing or reviewing the financial report	25,014	25,000
- taxation services	270	7,390
	<hr/>	<hr/>
	25,284	32,390
	<hr/>	<hr/>
 Note 6: Cash and Cash Equivalents		
Cash at bank and in hand	2,998,475	2,321,721
	<hr/>	<hr/>
	2,998,475	2,321,721
	<hr/>	<hr/>
 Note 7: Trade and Other Receivables		
CURRENT		
Trade Receivables	8,000	13,937
GST on acquisitions	28,943	33,408
Prepayments	19,266	4,668
Group Life Premium Adjustment	24,626	-
	<hr/>	<hr/>
	80,835	52,013
	<hr/>	<hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 8: Inventories

	2017 \$	2016 \$
Cufflinks	765	1,453
Ties	14,106	14,973
	<u>14,871</u>	<u>16,426</u>

Note 9: Financial Assets - Investments

Financial Assets – Investments have been classified as Available-for-sale financial assets

Available-for-sale financial assets comprise:

Listed investments, at fair value

- shares in listed corporations	2,405,510	2,431,643
	<u>2,405,510</u>	<u>2,431,643</u>

Unlisted investments, at cost

- shares in Barristers Chambers Limited	56,473	56,473
	<u>56,473</u>	<u>56,473</u>

Total available-for-sale financial assets	<u>2,461,983</u>	<u>2,488,116</u>
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**BAR ASSOCIATION OF QUEENSLAND
A.C.N. 009 717 739**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 10: Property, Plant and Equipment

	2017	2016
	\$	\$
PLANT AND EQUIPMENT		
General Assets:		
At cost	641,444	703,789
Accumulated depreciation	(539,520)	(551,333)
	<u>101,924</u>	<u>152,456</u>
Property Improvement:		
At cost	659,206	674,206
Accumulated depreciation	(90,127)	(79,283)
	<u>569,079</u>	<u>594,923</u>
Long Life Assets:		
At cost	177,941	159,850
Accumulated depreciation	(51,502)	(41,086)
	<u>126,438</u>	<u>118,764</u>
Total property, plant and equipment	<u>797,441</u>	<u>866,143</u>

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

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 10: 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	152,457	594,922	118,764	866,143
Additions	-	-	18,091	18,091
Disposals	(4,796)	(15,000)	-	(19,796)
Depreciation expense	(45,737)	(10,843)	(10,417)	(66,997)
Balance at the end of year	<u>101,924</u>	<u>569,079</u>	<u>126,438</u>	<u>797,441</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 11: Trade and Other Payables

	2017	2016
	\$	\$
CURRENT		
Trade Creditors	54,894	83,355
Subscriptions received in advance	352,733	281,672
Practising certificate and fees received in advance	1,625,473	1,687,061
Prepaid Income	5,823	1,943
Group Life Policy	2,751	-
Professional Standards in advance	69,620	70,625
GST on supplies	51,799	40,808
	2,163,093	2,165,464

Note 12: 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 2016	66,322
Movement of provisions during the year	(12,599)
	53,723
Balance at 30 June 2017	53,723

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 2016	60,360
Movement of employee benefits during the year	11,272
	71,632
Balance at 30 June 2017	71,632

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Analysis of Total Provisions

	2017	2016
	\$	\$
Current	117,771	81,373
Non-current	7,584	45,289
	<hr/>	<hr/>
Balance at 30 June	125,355	126,662
	<hr/>	<hr/>

Note 13: Tax Liabilities

Current Tax Liabilities

Income tax	-	-
Income tax instalment paid	20	20
	<hr/>	<hr/>
	20	20
	<hr/>	<hr/>

Deferred Tax Assets

The balance comprises temporary differences attributable to:

Accumulated tax losses	14,665	39,032
	<hr/>	<hr/>
	14,665	39,032
	<hr/>	<hr/>

Deferred Tax Liabilities

The balance comprises temporary differences attributable to:

Investments held at market value	14,665	39,032
	<hr/>	<hr/>
	14,665	39,032
	<hr/>	<hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Note 14: Reserves - Other		
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
 Financial Assets Reserve		
Financial assets reserve	28,779	85,564
	28,779	85,564

a. Asset Revaluation Reserve

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

b. Special Levy and Joining Levy Reserves

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

c. Financial Assets Reserve

The financial assets reserve records revaluation of financial assets.

Note 15: Segment Reporting

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Note 16: Cash Flow Information		
a. Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit/(loss) after income tax	694,015	201,468
Non-cash flows in profit		
Depreciation and amortisation	66,984	20,641
(Gain)/Loss on sale of investments	19,347	88,641
Changes in assets and liabilities		
(Increase)/decrease in trade debtors	(4,456)	1,193,638
(Increase)/decrease in inventory	1,557	(16,426)
Increase/(decrease) in payables	(26,738)	144,964
Increase/(decrease) in expense benefits	11,272	60,360
Increase/(decrease) in long term provision	(12,599)	66,322
Net cash provided by/(used in) operating activities	749,382	1,759,608

Note 17: Leasing Commitments

Operating Lease Commitments

Payable:

- not later than one year	233,067	229,937
- later than one year, but not later than two years	228,649	234,186
- later than two years, but not later than five years	686,502	685,265
	1,148,218	1,149,388
 Operating lease expenses during the year	 230,980	 43,650

Note 18: 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.

**BAR ASSOCIATION OF QUEENSLAND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 19: 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:

M P Amerena	R W Frigo
A M Arnold	J A Greggery
T J Bradley QC	C L Hughes QC
J Brasch QC	S J Keim S.C
S E Brown QC	D R M Murphy QC
G P Cash QC	M O Plunkett
F J Chen	C J Ryall
D E F Chesterman	A H Sinclair
L M Dollar	T P Sullivan QC
D M Favell	G A Thompson QC.
K C Fleming QC	R M Treston QC

Remuneration of Directors

No director, directly or indirectly received, or is to receive remuneration for the period ended 30 June 2017 (2016: \$Nil) from the company or from any related corporation.

Key Management Personnel

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

	2017	2016
Short term benefits	332,926	43,475
Post-employment benefits	30,854	3,914
Other long-term benefits	-	-
	363,780	47,389

At 31 March 2016, the company acquired the business assets of the Trust and employee provisions were transferred to the company. Subsequently, the trust wound down and all profits, prior year retained earnings and trust capitals were also distributed to the company. At 30 June 2017, the company had no loans or unpaid distributions relating to BAQ Trust Fund.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 20: Financial Instruments and Fair Value

Financial Risk Management

The company'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 2017.

(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 company is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

Interest rate risk

The company'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:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing				Non-interest Bearing	
					Within 1 Year		1 to 5 Years			
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	%	%	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets:										
Cash and cash equivalents	0.35%	0.35%	2,998,275	2,321,521	-	-	-	-	-	-
Short-term Deposits	-	-	-	-	-	-	-	-	-	-
Total Financial Assets	-	-	2,998,275	2,321,521	-	-	-	-	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 20: Financial Instruments and Fair Value (Continued)

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing				Non-interest Bearing	
					Within 1 Year		1 to 5 Years			
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	%	%	\$	\$	\$	\$	\$	\$	\$	\$
Financial Liabilities:										
Trade and sundry payables	-	-	-	-	-	-	-	-	2,163,093	2,165,464
Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	2,163,093	2,165,464

Foreign currency risk

The entity is not exposed to fluctuations in foreign currencies

Liquidity risk

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

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 2017.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 20: Financial Instruments and Fair Value (Continued)

Sensitivity Analysis

The following table illustrates sensitivities to the company'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 2017		
+/- 2% in interest rates	+/- 59,966	+/- 59,966
Year ended 30 June 2016		
+/- 2% in interest rates	+/- 46,430	+/- 46,430

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).

	Level 1	Level 2	Level 3	Total
2017				
Financial assets				
Available-for-sale financial assets	2,405,510	-	-	2,405,510
2016				
Financial assets				
Available-for-sale financial assets	2,431,643	-	-	2,431,643

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Note 21: 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 company has total borrowings of \$Nil (2016: \$Nil) and a total equity balance of \$4,065,137 (2016:\$ 3,452,273).

Note 22: Members' Guarantee

The company is limited by guarantee. If the company 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 company.

Note 23: Company Details

The registered office of the company 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

BAR ASSOCIATION OF QUEENSLAND
A.C.N. 009 717 739
DIRECTORS' DECLARATION

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 7 to 33, 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 2017 and of the performance for the year ended on that date of the company.
2. In the directors' opinion there are reasonable grounds to believe that the company 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.


.....
C L HUGHES QC (Director)

Dated this 25th day of October 2017


.....
J BRASCH QC (Director)

Dated this 25th day of October 2017

**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 2017 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 2017 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 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

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

Auditor's Responsibilities for the Audit of the Financial Report (continued)

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
25 October 2017

DISCLAIMER


The additional financial data presented on page 39 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 company for the year ended 30 June 2017.

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
Director
Brisbane
25 October 2017

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

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	2017 \$	2016 \$
INCOME		
Annual subscriptions	294,267	293,015
Practising certificates	1,732,988	1,689,569
Function Income	68,679	-
Investment income	74,014	(1,687)
Interest & fee recovery	49,895	53,269
Legal education	675,297	33,561
JAG regulatory income	161,000	157,568
Other income	100,652	92,451
	<hr/>	<hr/>
Total Income	3,156,792	2,317,746
EXPENSES		
Bank and credit card charges	48,870	36,429
Legal education	255,585	93,597
Capitation fees	169,098	164,714
Depreciation	66,984	20,641
Donations	30,495	-
Functions	77,819	-
IT expense	159,131	66,494
General operating expenses	263,659	204,406
Occupancy cost	273,967	66,244
Payroll	1,064,318	228,349
Service fee – BAQ Trust Fund	-	1,234,091
Travel	48,054	11,153
	<hr/>	<hr/>
Total Expenses	2,457,980	2,126,118
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES		
	<hr/>	<hr/>
Plus OTHER INCOME		
Trust Settlement	-	29,526
Income Tax Benefit	-	11,153
	<hr/>	<hr/>
	-	40,679
Less OTHER EXPENSES		
Income Tax Expense	24,367	-
Stamp Duty Expense	-	30,839
Loss on Disposal of Asset	4,796	-
	<hr/>	<hr/>
NET PROFIT/(LOSS)	669,649	201,468
	<hr/>	<hr/>