

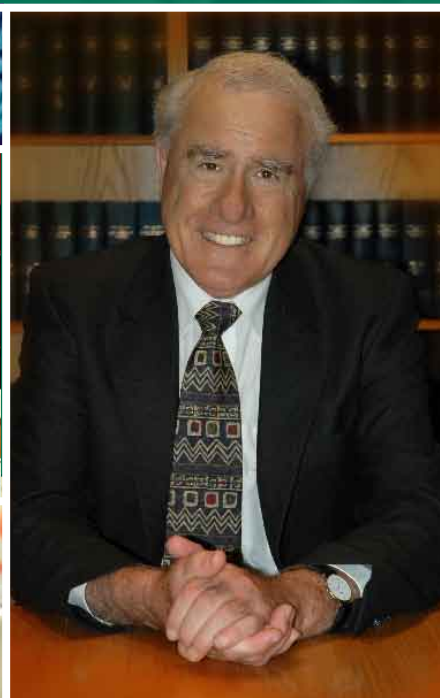


LAW·COMMISSION
TE·AKA·MATUA·O·TE·TURE

E3195

2005–2006

ANNUAL REPORT





LAW · COMMISSION
TE · AKA · MATUA · O · TE · TURE

E3195

2005–2006

ANNUAL REPORT





Presented to the House of Representatives
Pursuant to section 17 of the Law Commission
Act 1985

Report/Law Commission, Wellington 2006
ISSN 0113-2334 ISBN 1-877316-28-8

This report may be cited as: NZLC R95
Also published as Parliamentary Paper E3195

This report is also available on the internet at the
Commission's website: <http://www.lawcom.govt.nz>

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Letter of Transmittal

Dear Minister

I have the honour to submit to you the report of the Law Commission for the year ended 30 June 2006.

This report is prepared under section 17 of the Law Commission Act 1985 and the Crown Entities Act 2004.

Yours sincerely

Geoffrey Palmer
President

The Hon Mark Burton
Minister Responsible for the Law Commission

Parliament Buildings
Wellington

The Law Commission: Te Aka Matua o te Ture

Directory

The Law Commission is an independent, publicly funded, advisory body established by statute to undertake the systematic review, reform and development of the law of New Zealand. Its purpose is to help achieve law that is just, principled, and accessible, and that reflects the heritage and aspirations of the peoples of New Zealand.

In developing its proposals, the Commission takes into account te ao Maori (the Maori dimension) as well as community and international trends and experience.

The members of the Law Commission as at 30 June 2006, appointed under section 9 of the Law Commission Act 1985, are:

- Rt Hon Sir Geoffrey Palmer
- Dr Warren Young
- Hon Justice Eddie Durie
- Helen Aikman QC

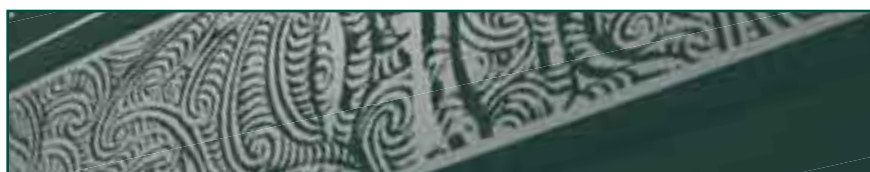
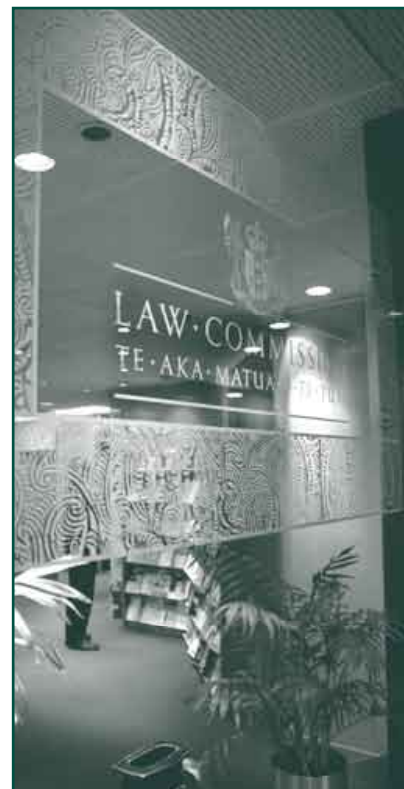
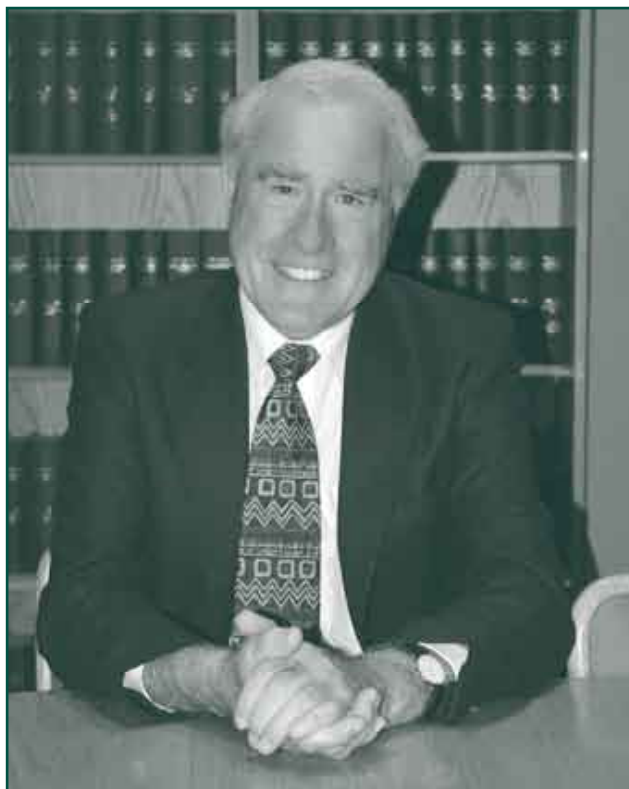
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Information about the Law Commission and its work is available via the Internet from the Commission's website at: <http://www.lawcom.govt.nz>.

Funding

The Law Commission is funded from money appropriated by Parliament through Vote:Justice.



*The Law Commission can look forward to
the future with confidence.*

President's Foreword

The Rt Hon Sir Geoffrey Palmer

I took up the role of the President of the Law Commission on 1 December 2005, almost half way through the period under review in this report. The year was an eventful one in the life of this organisation. The Law Commission, in conjunction with the Ministry of Justice, had external consultants undertake a review of the operations of the Law Commission. The final report of that review done by Martin Jenkins & Associates was completed on 31 October 2005. The necessity for the review was brought about by the fact that current funding levels for the Law Commission were not sufficient to maintain historical levels of expenditure.

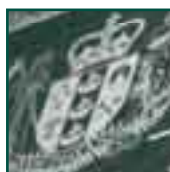
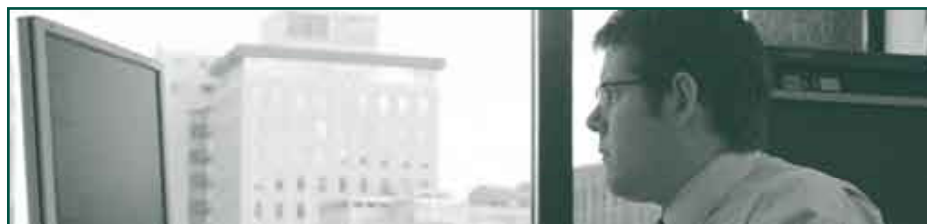
The report recommended significant changes in the internal arrangements of the Commission in order to streamline and improve its administration. It recommended the disestablishment of four positions, and a large number of other changes. The Commission considered this report and decided on extensive changes based upon it. As the incoming President, I was consulted on these prior to their implementation and approved them.

The result has been big administrative and staff changes as well as a new direction in the way in which the Law Commission is managed. A new Manager position has been created with overall responsibility for both policy and research staff and administrative staff. We were fortunate to secure an experienced and able lawyer in the person of Brigid Corcoran for this position. She commenced her duties on 15 February 2006. Already the advantages of the restructuring have become apparent.

I wish to express my gratitude to all the staff who stuck to their tasks well during the unsettling period of the review. I am confident that the changes that have been made will be beneficial. The Law Commission can look forward to the future with confidence. I am also grateful for the support of the Ministry of Justice and the Minister, the Hon Mark Burton, in carrying out this review and assisting with the implementation of it.

Dr Warren Young was Acting President of the Commission from 1 May 2005 until 1 December of that year. He bore a heavy load, both in substantive law reform terms and in administrative terms during that period. I am





very grateful to him. Warren continues at the Commission as Deputy President.

In the 20th year of the Law Commission's existence, it is necessary to look back and look forward. Any organisation after 20 years has to look at itself and decide whether it is still effectively carrying out the statutory mandate given to it. The New Zealand Government has changed a great deal since the Commission was established in 1985. It is my view that in order to add value and make itself a vital part of the Government's legal activity, the Commission has to adapt and change. I am confident we are now well situated to do that.

Upon becoming President, I took three initiatives. The first was to suggest to the Executive Government that Law Commission reports that had not been implemented should be implemented, especially where legislation had been supplied with those reports. There was a positive response to that suggestion. This year it is expected that a number of Government Bills will be introduced implementing six of the Law Commission's previous reports.

These will include *Reform of Property Law*, 1994, NZLC R 29, a report prepared by Commissioner Peter Blanchard, as he then was, that reforms important parts of New Zealand commercial law, particularly the law of mortgages. Justice Blanchard of the Supreme Court, as he now is, has graciously been assisting the Commission to deal with the draft bill and ensure the recommendations are brought up to date. The Commission is tremendously grateful for this expert help.

Other previous reports that will be actioned comprise *Succession Law: Homicidal Heirs*, 1997, NZLC R 38, *Succession Law: A Succession (Wills) Act*, 1997 NZLC R41; 19 *Improving the Arbitration Act 96*, 2003, NZLC R41, and *Life Insurance* 2004, NZLC R89.

The second initiative was to suggest that the relationship of the Legislation Advisory Committee and the Law Commission be brought closer together. An effort was made to ensure that the Legislation Advisory Committee Guidelines were considered at an earlier stage of the legislative process. Discussions were held with the Treasury, the Solicitor-General, the Department of Prime Minister and Cabinet and the Ministry of Justice as to what might be done to improve the design of legislation. This culminated in a Cabinet Paper to set up a Legislation Design Committee, chaired by the President of the Law Commission to consider issues of legislative architecture at an early stage to avoid problems with legislation after it had been drafted. The thrust of the effort is to ensure that legal issues and instrument choice issues are considered earlier in the policy development phase than they are now.

The third initiative was to suggest to the Government that there might be merit in considering whether to establish a Sentencing Council that would produce guidelines for sentencing and parole in ways that may enhance the predictability of New Zealand's prison population and assist with its management.

All these initiatives were met with favour by the Government, and by the end of the reporting period a lot of work on all of them had been done within a relatively short time.

During the year, two Commissioners completed their terms and left the Commission. These were Frances Joychild, who was responsible for the report *New Issues in Legal Parenthood* and a large part of the report on *Access to Court Records*, which at the time of writing is about to be tabled in the House of Representatives. Dr Ngatata Love QSO JP also finished his service with the Commission. To the retiring Commissioners, we express our gratitude and thanks.





The Law Commission has produced a number of important reports in the year under review. The first was R91: *Forfeiture under the Customs and Excise Act 1996*. At the time of writing, we await the Government's response to this important report which brings a number of ancient draconian powers in the customs legislation into a more modern legal framework. R92: *Waka Umanga – A proposed law for Maori governance Entities* has been tabled and published and has aroused much discussion within the Maori community.

The Access to Court Records report was completed by 30 June, but was published after the balance date in August 2006.

The Commission also produced during the period under review Study Paper 16: *The Infringement System – A Framework for Reform*.

The Commission also produced reports to the Legislation Advisory Committee on all Government Bills introduced during the year.

Members of the Commission attended the Biennial Australasian Law Reform Agencies Conference in Sydney in April. This enabled the Commission to renew its contacts with law reform agencies, not only in Australia, but also further afield, particularly Canada, with whom we have a Memorandum of Understanding.

The President was able to visit the English Law Commission in March, as well as conduct discussions with members of the English judiciary and representatives of the Sentencing Council, including its chair the Rt Hon Lord Phillips and the former chair the Rt Hon Lord Woolf.

There is a great deal to be done in the field of law reform in New Zealand, and the Law Commission cannot do it all. But the Commission can exert an important catalytic influence on the direction of New Zealand statute law and its features.

As President, I find that chairing the Legislation Advisory Committee is an important part of the effort to ensure that practical change can be brought about in furtherance of the Law Commission's statutory goals. I am hoping the Legislation Design Committee will, in the year ahead, contribute further to that aim.

The Law Commission believes that momentum in law reform in New Zealand must be achieved and then maintained. Reform of the law has fallen away in recent years. Our statute book needs to be kept in a good state of repair. More emphasis needs to be given to these unspectacular but important tasks.

The Commissioners

Current Commissioners

Rt Hon Sir Geoffrey Palmer

Sir Geoffrey was appointed as President of the Law Commission on 1 December 2005 for a term of five years. Sir Geoffrey has had a long career in the law, as an academic lawyer, a politician, and a law practitioner.

Educated at the Victoria University of Wellington where he graduated BA in political science and LLB, he was awarded a British Commonwealth Fellowship at the University of Chicago where he graduated Doctor of Law cum laude in 1967.

As the Member of Parliament for Christchurch Central from 1979-1990, he became Deputy Leader of the Opposition and later in 1984-1989 Deputy Prime Minister, Minister of Justice and Attorney-General. He was from 1984-1987 Leader of the House of Representatives as well. After the 1987 election, he became Minister for the Environment, a post he held until 1990. In 1989-1990 he was Prime Minister of New Zealand.

Both before entering politics and after leaving it, he was a Professor of Law at the Victoria University of Wellington and at the University of Iowa in the United States. In 1994 Sir Geoffrey became a founding partner of Chen, Palmer & Partners, the Wellington based public law specialist law firm, but throughout his period of practice continued to teach at the Victoria University of Wellington and at the University of Iowa. He left the firm to join the Law Commission.

Sir Geoffrey has written a long list of books and scholarly articles on legal matters. Perhaps the best known of them is *Unbridled Power: An Interpretation of New Zealand's Constitution and Government*, first published in 1984, with a second edition in 1987. Then co-authoring with his son Dr Matthew Palmer, the book was re-titled as *Bridled Power: New Zealand's Constitution and Government*, published in 1997, with the fourth edition in 2004. During his years in practice, Sir Geoffrey appeared in the superior courts including the Privy Council in a number of important cases.

Since 2002, Sir Geoffrey has been the New Zealand Commissioner on the International Whaling Commission.

He is a member of Her Majesty's Privy Council. He was awarded a KCMG in 1991 and made an Honorary Companion of the Order of Australia in the



same year. In 1991 he was listed on the United Nations “Global 500 Roll of Honour” for his work on environmental issues. These included reforming resource management law. Sir Geoffrey also sat as a Judge ad hoc on the International Court of Justice in 1995. He holds honorary doctorates from three Universities.

Dr Warren Young



Dr Young was appointed a full-time Commissioner for a term of 3 years from 3 May 2004. Prior to his appointment to the Law Commission, he was Deputy Secretary for Justice for 4 years, with responsibility for criminal law, criminal justice and crime prevention. From 1980 to 2000, Dr Young was Director of the Institute of Criminology and then a Professor of Law at Victoria University of Wellington. He also served as Assistant Vice Chancellor (Research) for 5 years. He was a Fulbright Fellow in 1985. He has been a co-author of Adams on Criminal Law since 1992.

Dr Young was appointed Deputy President on 23 May 2005. He became the acting President on the resignation of the President, Justice Bruce Robertson from 10 June 2005.

Hon Justice Eddie Durie



Hon Justice Edward Taihakurei Durie, Ngati Kauwhata and Rangitane of Manawatu. Justice Durie was appointed as a full time Law Commissioner for a term of 3 years from 1st July 2004. He was appointed as a High Court Judge in 1998. He was a partner in the Tauranga law firm Murray, Dillon, Gooch and Durie from 1969 to 1974. Former General Synodsmen, Anglican Church and Legal Adviser to Bishopric of Aotearoa. He has been awarded Honorary Doctor of Law, Victoria University of Wellington (1990), Honorary Doctor, University of Waikato (1994), Honorary Doctor of Literature, Massey University (1999). He was Judge Maori Land Court (1974 – 2000) and Chief Judge Maori Land Court and Chairman, Waitangi Tribunal (1980 – 2000).

Helen Aikman QC



Helen Aikman was appointed a Commissioner from 7 June 2005, for a term of 3 years. She is a barrister sole and has been employed as a part-time Senior Consultant for the Law Commission since 1 April 2004. Ms Aikman was Deputy Solicitor General (Constitutional) until October 2003. She joined the Treaty Team of the Crown Law Office in 1994 and held the position of Team Leader of the Commercial Regulatory Team immediately prior to her appointment as Deputy Solicitor-General. Before joining the Crown Law Office Ms Aikman spent time in Samoa as the Principal State Solicitor in the Attorney General’s Department. She has also spent some time in private practice.

Former Commissioners

Dr Ngatata Love

Dr Love was appointed as a part-time Law Commissioner on 1 May 2001 for a term of 3 years and was reappointed for a further term of 3 years from 1 May 2004. He resigned from the Commission to pursue his other business activities in early 2005.

Frances Joychild

Frances Joychild was appointed a full-time Commissioner for a term of 3 years from 10 February 2003. Upon the expiry of her term in February 2006 Ms Joychild returned to private practice as a barrister.





The Commission's aim is to “promote the systematic review, reform, and development of the law of New Zealand”

The year under review

The Commission published two reports and one study paper during the year.

The first publication issued in January 2006, was the Commission's report entitled *Forfeiture under the Customs and Excise Act 1996* (NZLC R91). The report recommends legislative changes to the powers of Customs' officers to seize and keep goods, which will be more transparent and fairer to the individuals involved. The report proposes modernising and simplifying the law to bring it into line with international best practice and protection of citizens' rights, without jeopardising the essential requirements of border security. The key features of the draft legislation included in the report are:

- Categorisation of goods in three main categories – forbidden goods, restricted good and craft used in the commission of offences;
- Notices to people affected by the detention or proposed confiscation of goods
- An opportunity for people to respond to the notice before a penalty is imposed or the goods are confiscated;
- Introduction of administrative monetary penalties for less serious offences;
- An opportunity for people to appeal to the Customs Appeal Authority if dissatisfied by a Customs' review of the original decision;
- Protection of the interests of third parties.

The project included consultation processes at all stages of the project with public and private sector organisations and representatives. Peer reviewers provided specific input on various drafts of the report.

In May 2006, the Commission published the report, *Waka Umanga: A Proposed Law for Maori Governance Entities* (NZLC R92). The report was the result of two years research and consultation and contains the Commission's recommendations for legislation to provide a new legal entity specifically shaped to meet the organisational needs of Maori tribes and other groups that manage communally held assets.

The Commission is of the view that there has been a longstanding need for such a structure as existing legal vehicles such as trusts and companies are inadequate to deal with the wide-ranging social and economic operations of iwi in today's world.

The proposed Act is called the Waka Umanga Act, (meaning vessel for a community undertaking). It would allow tribes to form their own waka umanga with a set of standard obligations but also enable tribes to develop the model in a way that fits with their own culture, traditions and vision.





The Report's recommendations focus on the practical implications for Maori who choose to set up a waka umanga. The first half of the report discusses the key issues for tribes such as membership of the entity and extension of the scheme to general-Maori groups. It gives an overview of the main governance aspects – from formation of a waka umanga through to how one might be wound up. The last part of the report discusses the standards that would be required in legislation and so provides a detailed guide to groups wishing to form a waka umanga.

In August 2005, the Commission's Study Paper 16: *The Infringement System – A Framework for Reform*, was published.

Work in Progress

In June 2006, the Commission completed a report entitled *Access to Court Records* (NZLC R93) that was published after the balance date, in August 2006. The report was the culmination of two years of research and consultation and makes recommendations for change to develop a more open and clear regime for access to court records.

It recommends a new Court Information Act based on a presumption of open access to court records, limited only by principled reasons for denying access. Such reasons would include the protection of sensitive information, (particularly in cases involving children or vulnerable people), court orders or statutory prohibitions on the release of information.

It is anticipated that the regime recommended by the Commission will assist the media and aid accurate reporting and the free flow of information to the community about the judicial process.

The report's recommendations include:

- a presumption that court records will be accessible unless there is good reason to withhold them;
- greater public access at the time of a court hearing to material that is before the court, to ensure accuracy of reporting and improve public understanding and scrutiny of court proceedings;
- increased public access to court records after the hearing (and the end of any appeal period);
- greater availability of information about future hearings by way of on-line access to court calendars;
- a separate procedure for researchers requiring access to records.

As at 30 June 2006, the following projects were in progress. The Commission expects to complete a number of them during the next financial year, 2006/07, subject to availability of Commissioners and other resources.

Custom Law and Human Rights in the Pacific

The Commission received a reference from the Minister to explore the interface between custom and human rights in the Pacific, including New Zealand. This project is looking at ways to harmonise custom and human rights. The aim is to put forward some tools and ideas for judges, lawyers and policy makers to use in bridging the (perceived) gap between custom and human rights.

Proponents of human rights in the Pacific often express concern that customary values and traditional practices inhibit greater realisation of human rights. On the other hand, customary leaders express concern that human rights undermine their traditional values. To some extent there is a stalemate, and we are trying to put forward some ways around it.

During the year the Commission received NZ Aid funding to convene a workshop in Fiji. The purpose of the workshop was to consult on our preliminary suggestions for various mechanisms which may assist in harmonising custom and human rights. Twenty five participants from across the region and from a range of backgrounds (judges, lawyers, policy makers, NGO representatives) attended.

The project report is due at the end of September 2006.

Entry, Search and Seizure

The Commission has continued its major task of reviewing all entry, search and seizure powers, and related powers of interception, tracking and surveillance. Significant consultation has occurred over the year with the Commission meeting on a regular basis to workshop its proposals and recommendations with Ministry of Justice and Police officials as well as key stakeholders such as the Criminal Practice Committee of the High Court and the Criminal Law Committee of the New Zealand Law Society. Consultation with public sector enforcement agencies (other than Police) will occur on an agency basis. The work involved in this major reform project is coming to a conclusion and is on target to complete the project report due at the end of October 2006.

Criminal Defences

The work associated with this project was deferred during the year following the Commission being asked to review the sentencing and parole framework. This project is following up the Commission's recommendations in its 2001 report *Some Criminal Defences with Particular Reference to Battered Defendants* (NZLC R73). In addition the Commission has also been asked to review the defence of insanity in section 23 of the Crimes Act. The work on this project will recommence early in the new financial year and is due for completion at the end of June 2007.



Review of the Sentencing and Parole Framework

During the year the Commission was asked by the Minister to undertake a review of the sentencing and parole framework and provide advice to the Ministry of Justice as part of a wider project looking at effective intervention initiatives in the justice system. The Commission's proposals regarding sentencing and parole reform have been the subject to significant discussion with the judiciary, government officials, the Law Society and various stakeholders such as the Sensible Sentencing Trust. The proposals will be brought together in a Commission report due out at the end of August that will provide a further opportunity for consultation.

Finance

The operating result for the year is a deficit of \$ 284,278. This deficit was funded from the reserves.

The revenue for the year was \$33,273 more than the budget and the expenditure was \$184,830 less than the budget resulting in a total favourable variance of \$218,103 for the year.

Main reasons for the under expenditure were:

- a delay in additional policy functions being incorporated into the work programme;
- reduced expenditure on consultants;
- a number of project reports were deferred by agreement with the Minister, with a consequent under expenditure in project costs and personnel in this financial year;
- the re-evaluation of the useful life of fixed assets.

The Commission has received additional funding for the 2006/07 year which it is expected will be adequate to cover anticipated expenditure.

Organisational Review

The Commission undertook an organisational review during the year which resulted in a number of changes to the structure. In particular, a new management position now has responsibility for corporate functions, as well as the development and project management of the annual work programme. Together with the appointment of a new President in mid 2005/06, this initiative has provided the opportunity to rethink the strategic approach the organisation takes to its work. A Statement of Intent completed on the balance date in accordance with the requirements of the Crown Entities Act 2004, sets out our strategic and operational overview, as well as capability development initiatives to be addressed over the next three years.

Commissioners

A new President, the Rt Hon Sir Geoffrey Palmer was appointed and commenced work in December 2005. He took over from Dr Warren Young who had been Acting President since June 2005, following the appointment of the previous President Justice Bruce Robertson to the Court of Appeal.

Senior Consultants

Neville Trendle, who previously contributed to the Commission's review of the infringement system commenced part time work on the Entry, Search and Seizure project in January 2006.

Staff

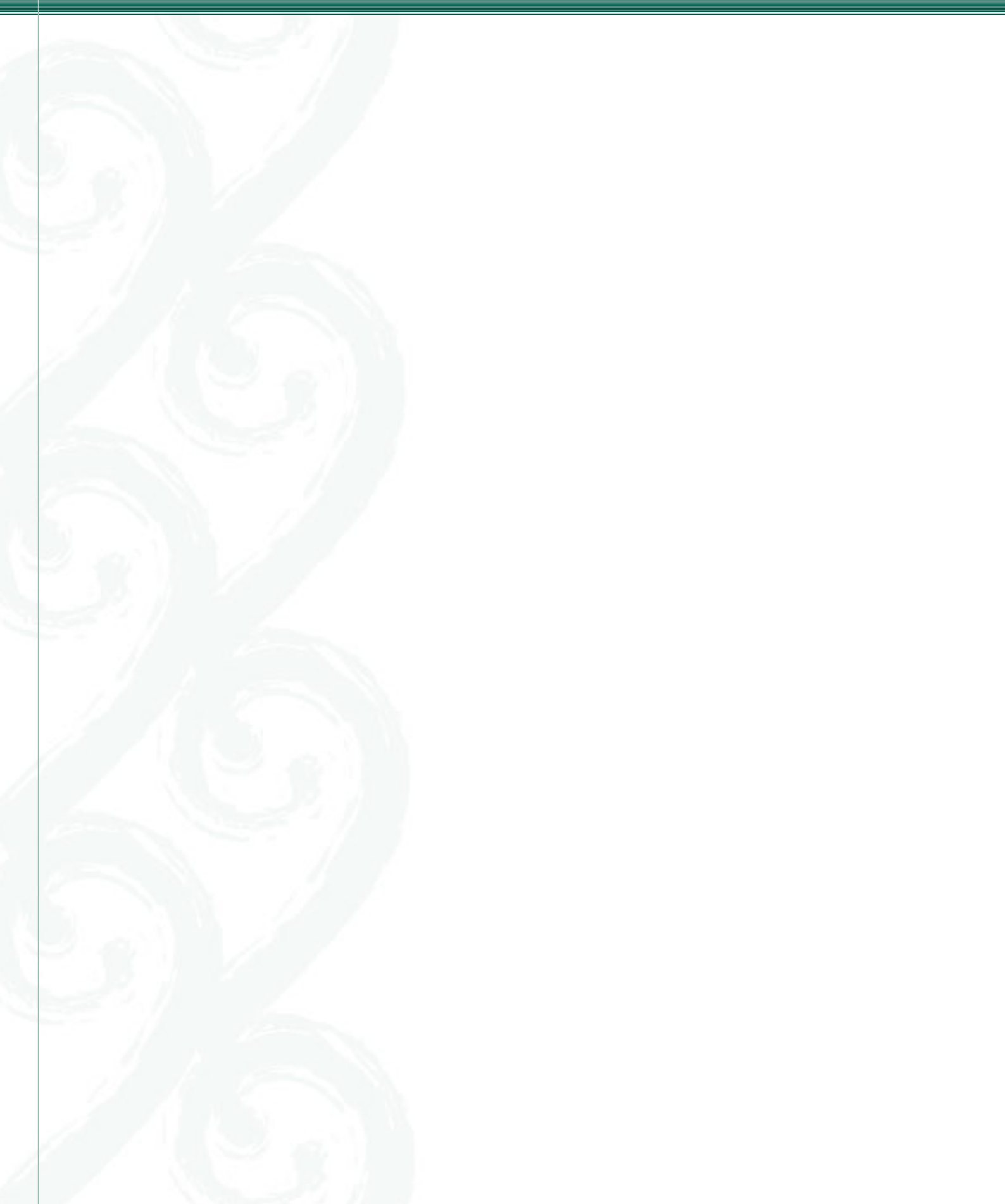
During the year the following staff members left the Commission:

Brenda Speak	Elizabeth Thomas
Pam McMillan	Eru Lyndon
Marilyn Cameron	Rosalind Brown
Chris Waite	Charles Kingston
Bala Benjamin	Emma Jeffs (seconded)
Alexander Schumacher	Rud Ward
Christine Kleingeld	Ella Lucas

During the year the following staff members joined the Commission:

Peter Adamson
Brigid Corcoran
Tony McGlennon
Ewan Morris
Zoe Prebble
Felicity Reid





Financial statements

for the year ended 30 June 2006

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Statement of responsibility

The Commission accepts responsibility for the preparation of the financial statements and the judgments used herein.

The Commission accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of its financial and non-financial reporting.

In the opinion of the Commission the annual financial statements for the year ended 30 June 2006 fairly reflect the financial position and operations of the Law Commission.



Geoffrey Palmer
President

31 August 2006



Brigid Corcoran
Manager

31 August 2006

Statement of accounting policies

for the year ended 30 June 2006

Reporting entity

The Law Commission is a Crown entity established by the Law Commission Act 1985.

The Financial Statements have been prepared in accordance with the Law Commission Act and the Crown Entities Act 2004.

Measurement base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of library collections, furniture and fittings, and office equipment.

Accounting policies

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

1 Budget figures

The budget figures are those revised by the Law Commission in December 2005. These were approved at the Commission meeting held 25 January 2006.

The budgets have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Commission for the preparation of the financial statements.

2 Revenue

The Commission derives revenue from the provision of outputs to the Crown, the sale of its publications to third parties, provision of specialist services and income from investments. Such revenue is recognised when earned and is reported in the financial period to which it relates.

3 Goods and Services Tax (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables, which are stated with GST included.

4 Taxation

The Law Commission is a public authority in terms of the Income Tax Act 2004 and consequently is exempt from income tax.

5 Fixed assets

All fixed assets are initially recorded at cost. Library collections, furniture and fittings and office equipment are stated at fair value. Fair value is determined using market based evidence. Library collections, furniture and fittings and office equipment are valued every four years. Additions between revaluations are recorded at cost.

Library collections were revalued as at 30 June 2004 by independent valuer, Steph Lambert of Lambert's Library Services. Furniture and Fittings and office equipment were revalued as at 30 June 2004 to fair value by independent valuer, Rolle Limited.

Changes in revaluation are charged to the Asset Revaluation Reserve account. When this results in a debit balance in the revaluation reserve account, the balance is expensed in the Statement of Financial Performance.

6 Depreciation

Depreciation is provided on a straight-line basis on all fixed assets at a rate which will write off the cost (or valuation) of the assets over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been re-evaluated and estimated as follows:

	PREVIOUS ESTIMATED USEFUL LIFE	NEW ESTIMATED USEFUL LIFE	PREVIOUS RATE OF DEPRECIATION (%)	NEW RATE OF DEPRECIATION (%)
Furniture & Fittings	5 years	10 years	20	10
Office Equipment	3 years	5 years	33.3	20
Library	4 years	5 years	25	20

	ESTIMATED USEFUL LIFE (years)	RATE OF DEPRECIATION (%)
Computer equipment	3	33.3
Furniture and fittings	10	10
Office equipment	5	20
Photocopiers- Finance lease	4	25
Computer software	3	33.3
Library collections	5	20

7 Investments

Investments are stated at the lower of cost and net realisable value.

8 Leases

Finance leases

Leases which effectively transfer to the Commission substantially all the risks and benefits incident to ownership of the leased items are classified as finance leases. These leases are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the statement of financial position. The leased assets are depreciated over the period the Commission is expected to benefit from their use.

Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease expenses are recognised on a systematic basis over the period of the lease.

9 Statement of cash flows

Cash means cash balances on hand, cash held in bank accounts, demand deposits and other highly liquid investments, in which the Commission invests as part of its day-to-day cash management.

Operating activities include all activities other than investing and financing activities. The cash inflows include receipts from the sale of goods and services and other sources of revenue that support the Law Commission's operating activities. Cash outflows include payments made to employees, suppliers and for taxes.

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

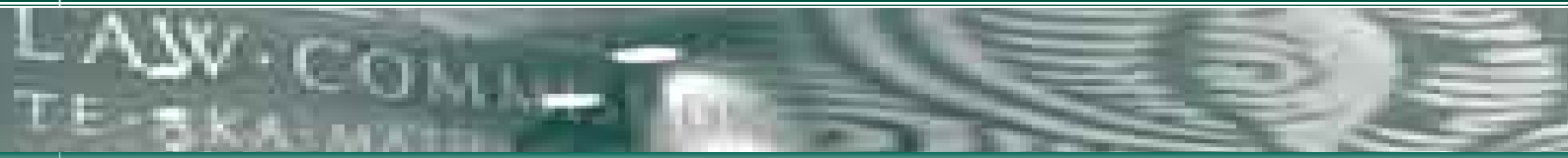
Financing activities comprise the change in equity of the Commission.

10 Cost of service statements

The cost of service statement reports the net cost of outputs of the Law Commission.

11 Cost allocation policy

Direct costs identifiable against specific projects are charged directly to those projects. Indirect costs are charged to specific projects in proportion to the direct labour hours recorded against those projects.



12 Criteria for direct and indirect costs

“Direct costs” are those costs directly attributable to a specific project.

“Indirect costs” are those costs which cannot be identified in an economically feasible manner with a specific project.

13 Cost drivers for allocation of indirect costs

The cost of goods and services not directly charged to projects is allocated as overheads using the direct labour hours recorded against projects.

14 Financial instruments

The Law Commission is a party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors and creditors. All financial instruments are recognised in the Statement of Financial Position and all revenue and expenses in relation to financial instruments are recognised in the Statement of Financial Performance. All financial instruments are shown at their estimated fair value.

15 Accounts receivable

Accounts receivable are stated at their estimated realisable value after providing for doubtful and uncollectible debts.

16 Employee entitlements

Provision is made in respect of the Commission’s liability for annual leave. It is calculated on an actual entitlement basis at current rates of pay and is expected to be settled within 12 months of reporting date.

17 Change in accounting policies

There have been no changes in accounting policies since the date of the last audited financial statements. All policies have been applied on a basis consistent with previous years.

Statement of financial performance

for the year ended 30 June 2006

	Note	2006	2005	2006
		Actual	Actual	Budget
		\$	\$	\$
OPERATING REVENUE				
Government grant	9	3,175,000	2,975,111	3,175,000
Interest		78,759	88,333	61,785
Sale of publications		18,560	19,430	15,000
Recovery from the Commission of Inquiry for services provided by Justice Robertson		0	22,475	0
Recovery from the Ministry of Justice for services provided by Dr W Young		20,713	12,263	4224
Sale of Fixed Assets		764	0	764
Sundry income		0	0	3,750
Total operating revenue		3,293,796	3,117,612	3,260,523
OPERATING EXPENDITURE				
Personnel costs		2,362,160	2,535,676	2,433,154
Project costs		316,748	175,110	380,514
Library costs		86,467	76,438	91,049
Administration costs	1	612,966	592,476	614,236
Loss on sale of fixed assets		21,208	225	0
Depreciation	2	178,525	202,927	243,951
Total operating expenditure		3,578,074	3,582,852	3,762,904
Net surplus (deficit) for the period		(284,278)	(465,240)	(502,381)

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

Statement of movements in equity

for the year ended 30 June 2006

	Note	2006	2005	2006
		Actual	Actual	Budget
		\$	\$	\$
Equity as at 1 July 2005		1,143,931	1,609,171	1,143,931
Surplus and revaluations				
Net surplus (deficit) for the year		(284,278)	(465,240)	(237,815)
Increase (decrease) in revaluation reserves	12	4,038	0	0
Increase (decrease) in general funds		(4,038)	0	0
Total recognised movements in equity for the period		(284,278)	(465,240)	(237,815)
Equity as at 30 June 2006		859,653	1,143,931	906,116

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

Statement of financial position

as at 30 June 2006

	Note	2006	2005	2006
		Actual	Actual	Budget
		\$	\$	\$
PUBLIC EQUITY				
General funds		451,881	740,197	237,815
Asset revaluation reserves	12	407,772	403,734	403,734
Total Public equity		859,653	1,143,931	641,549
Represented by:				
Assets				
CURRENT ASSETS				
Cash and bank		4,378	9,965	13,629
Call deposit at Bank of New Zealand		333,258	157,173	100,000
Short term investments at Bank of New Zealand		300,000	600,000	200,000
Receivables and prepayments	3	25,040	28,695	13,600
Total current assets		662,676	795,833	327,229
NON-CURRENT ASSETS				
Fixed assets	4	563,107	539,602	564,320
Capital work in progress	5	0	52,345	0
Total non-current assets		563,107	591,947	564,320
Total assets		1,225,783	1,387,780	891,549
Liabilities				
CURRENT LIABILITIES				
Payables and accruals	6	302,937	213,469	231,260
Finance leases	13	11,640	11,640	11,640
NZAID	17	44,448	0	0
Total current liabilities		359,025	225,109	242,900
NON CURRENT LIABILITIES				
Finance leases	13	7,105	18,740	7,100
Total Non current liabilities		7,105	18,740	7,100
Total liabilities		366,130	243,849	250,000
NET ASSETS		859,653	1,143,931	641,549

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

Statement of cash flows

for the year ended 30 June 2006

	Note	2006	2005	2006
		Actual	Actual	Budget
		\$	\$	\$
CASH FLOW FROM OPERATING ACTIVITIES				
Cash was provided from:				
Government grant		3,175,000	2,975,111	3,175,000
Interest received		78,901	92,731	61,784
Sale of publications		12,059	19,885	15,000
The Commission of Inquiry for services provided by Justice Robertson		0	27,734	0
Ministry of Justice for services provided by Dr W Young		20,713	4,906	19,319
Sundry Income		0	0	4,514
Net Goods & Services Tax		3,649	0	0
		3,290,322	3,120,367	3,275,617
Cash was applied to:				
Payments to employees		(2,382,379)	(2,445,611)	(2,344,988)
Payments to suppliers		(900,130)	(912,979)	(1,156,173)
Other –net from NZAID (In Progress)	17	44,448	0	0
Net Goods & Services tax		0	(3,336)	0
		(3,238,061)	(3,361,926)	(3,501,161)
Net cash inflow (outflow) from operating activities	11	52,261	(241,559)	(225,544)
CASH FLOW FROM INVESTING ACTIVITIES				
Cash was provided from:				
Sale of fixed assets		4,514	142	0
		4,514	142	0
Cash was applied to:				
Purchase of fixed assets		(174,637)	(168,726)	(216,325)
		(174,637)	(168,726)	(216,325)
Net cash inflow (outflow) from investing activities		(170,123)	(168,584)	(216,325)

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

	Note	2006	2005	2006
		Actual	Actual	Budget
		\$	\$	\$
CASH FLOW FROM FINANCING ACTIVITIES				
Cash was applied to:				
Payment of finance leases	13	(11,640)	(11,313)	(11,640)
		(11,640)	(11,313)	(11,640)
Net cash inflow (outflow) from financing activities		(11,640)	(11,313)	(11,640)
NET INCREASE (DECREASE) IN CASH HELD		(129,502)	421,456	(453,509)
Plus opening cash balance:				
Bank of New Zealand current account		9,965	12,472	167,138
Bank of New Zealand call deposit account		157,173	76,122	0
Bank of New Zealand short-term deposits		600,000	1,100,000	600,000
		767,138	1,188,594	767,138
CLOSING CASH BALANCE		637,636	767,138	313,629
Made up of:				
Bank of New Zealand current account		4,378	9,965	13,629
Bank of New Zealand call deposit account		333,258	157,173	100,000
Bank of New Zealand short-term deposits		300,000	600,000	200,000
		637,636	767,138	313,629

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

Notes to financial statements

for the year ended 30 June 2006

1 Administration costs include

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Fees paid to Auditors:		
– External audit	16,263	13,761
Finance charges on finance leases	2,970	2,893
Rent and rates on office accommodation	410,995	412,040

2 Depreciation on:

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Computer equipment	27,410	6,090
Furniture and Fittings	14,132	31,841
Office Equipment	3,556	6,825
Leased Office equipment	11,640	15,491
Computer software	21,135	21,220
Library collections	100,652	121,460
Total	178,525	202,927

3 Receivables and prepayments

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Sundry debtors	899	935
GST receivable	10,985	14,496
Trade debtors	13,492	8,141
Less: Provision for doubtful debts	(336)	(222)
Prepayments	0	5,345
Total	25,040	28,695

4 Fixed assets

	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE	NET BOOK VALUE
			30 June 2006	30 June 2005
	\$	\$	\$	\$
Computer equipment	253,033	193,059	59,974	4,414
Furniture and fittings	159,626	45,881	113,745	126,996
Office equipment	21,533	10,381	11,152	13,670
Office equipment-leased	46,560	31,046	15,514	27,153
Computer software	433,413	392,541	40,872	2,987
Library collections	531,917	210,067	321,850	364,382
Total	1,446,082	882,975	563,107	539,602

5 Capital work in progress

There are no capital works in progress as at balance date (30 June 2005, \$ 52,345).

6 Payables and accruals

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Suppliers of goods and services	199,238	104,356
Employee entitlements	60,861	75,915
Accrued expenses	35,080	25,075
Other creditors	7,758	8,123
Total	302,937	213,469

7 Commitments

Capital expenditure commitments

Commitments for capital expenditure at balance date are \$ Nil (30 June 2005 \$ Nil).

Lease commitments

Commitments for non-cancellable leases on rental office accommodation (expire 30 June 2007):

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Less than one year	379,023	379,023
Between 1-2 years	0	379,023
Between 2-5 years	0	0

Other Commitments

Contract for the supply of library information

	30 JUNE 2006	30 JUNE 2005
	\$	\$
Less than one year	66,483	55,115
Between 1-2 years	38,868	56,768
Between 2-5 years	0	38,602

8 Contingent liabilities and assets

The Commission has a contingent liability over disputed PAYE penalties. These relate to late payments of PAYE. Once resolved, the maximum amount that will be payable by the Commission will be \$2,763 (year ended 30 June 2005, Nil).

9 Related party information

The Law Commission is an Independent Crown entity. The Commission received from the Ministry of Justice \$3,175,000 as grant for the financial year (year ended 30 June 2005, \$2,975,111) and a further \$20,713 for services provided by Dr Warren Young (year ended 30 June 2005, \$12,263).

10 Financial instruments

Fair value

The fair value of financial instruments is equivalent to the carrying amount disclosed in the statement of financial position.

Credit risk

Credit risk is the risk that an outside party will not be able to meet its obligations to the Commission.

Financial Assets that potentially subject the Commission to a concentration of credit risk consist principally of cash, short-term deposits and receivables.

The cash and short-term deposits are placed with the Bank of New Zealand, a bank with high credit rating.

The concentration of credit risk with respect to receivables is limited by its small value and the relatively large number of customers.

Interest rate and currency risks

The Commission does not have exposure to interest rate or currency risks.

There is a letter of credit for \$60,000 in favour of Datacom Employer Services for the purpose of guaranteeing funds to direct credit staff salaries fortnightly (30 June 2005, \$60000).

11 Reconciliation of net deficit to net cash flow from operating activities

	2006	2005	2006
	Actual	Actual	Budget
	\$	\$	\$
Net deficit from operations	(284,278)	(465,240)	(502,381)
Add (less) non cash items:			
Depreciation	178,525	202,927	243,951
Finance lease cancelled	0	(4,493)	0
Add (less) movements in working capital items:			
(Increase) decrease in receivables and prepayments	3,655	12,525	15,095
(Decrease) increase in payables and accruals	133,916	12,497	17,791
Add (less) deficit on fixed assets sales shown under investing activities	20,443	225	0
Net cash inflow (outflow) from operating activities	52,261	(241,559)	(225,544)

12 Asset revaluation reserves

	BALANCE AS AT 1 JULY 2005	MOVEMENTS DURING THE YEAR	BALANCE AS AT 30 JUNE 2006
	\$	\$	\$
Furniture and fittings	232,802	0	232,802
Office equipment	24,300	0	24,300
Library collections	146,632	4,038	150,670
Total	403,734	4,038	407,772

13 Finance leases

	2006	2005
	\$	\$
Balance payable as at 1 July 2005	30,380	30,694
Less: Lease cancelled	0	(4,493)
Add: New lease agreement during the year	0	15,492
Less: Payments during the year	(11,640)	(11,313)
Balance as at 30 June 2006	18,740	30,380
Made up of:		
Current liabilities	11,640	11,640
Non-current liabilities:		
1-2 years	7,105	11,640
2-5 years	0	7,100
Total	7,105	18,740

14 Remuneration of Commissioners

Sir Geoffrey Palmer (President)	\$ 180,282
Hon Justice Durie	\$ 245,186
Dr Warren Young	\$ 253,839
Frances Joychild	\$ 157,989
Helen Aikman	\$ 163,042
Total	\$ 1,000,338 (30 June 2005, \$936,716)

Hon Justice Eddie Durie, a High Court Judge was paid by the Ministry of Justice. An amount of \$245,186 was reimbursed on account of this. This amount did not represent the actual remuneration received by the Judge (year ended 30 June 2005, \$230,805)

15 Remuneration paid to Staff

Remuneration range	NUMBER OF EMPLOYEES	
	30 June 2006	30 June 2005
Between \$100,000 and \$110,000	1	0
Between \$110,001 and \$120,000	0	1
Between \$140,001 and \$150,000	0	1

16 Redundancy Compensation

During the year \$132,230 was paid out as Redundancy compensation to four employees. This included the sum of \$80,000 paid to the Executive Manager.

17 NZAID

The Law Commission received funds to facilitate a Pacific regional workshop in Fiji on Custom and Human Rights.

As at the balance date \$44,448 remained unspent. This project will conclude during the 2006/2007 financial year.

18 NZ IFRS

For the period starting 01 July 2007 the Law Commission will be subject to NZ IFRS reporting standards. The effect of this on the Financial Statements will be minimal, if any.

The transition will be managed with the assistance of an external consultant

A full disclosure of effects will be in the Financial Statements for the year ending 30 June 2007.

19 Report on equal employment opportunities programme in terms of the Crown Entities Act 2004, s151 (1)(g)

The Law Commission complies with the principles of being a good employer. It operates personnel policies containing provisions generally accepted as necessary for the fair and proper treatment of its employees in all aspects of their employment. It provides good and safe working conditions to its employees. It provides opportunities for the enhancement of the abilities of individual employees. The Commission also recognises the aims and aspirations and employment requirements and cultural differences of ethnic or minority groups.

The Commission operates an equal employment opportunities policy where the best person for the job is employed.



Maori people are employed when their skills and qualifications best fit the requirements of the job. In terms of the Law Commission Act 1985, the Commission is required to take into account te ao Maori (the Maori dimension) and also to give consideration to the multicultural character of New Zealand society, in its work. As at the balance date, the Commission had one Commissioner and one staff member of Maori ethnicity.

The Commission has flexible employment arrangements (for example, to cater for those with childcare responsibilities) so as to ensure equal opportunities for men and women. 73 % of the employees as at the balance date are women.

20 Report on acts in breach of statute in terms of the Crown Entities Act 2004, s20(3)

The Law Commission did not carry out any act that is contrary to, or outside the authority of an Act. All its actions were for the purpose of performing its functions.

21 Report on permission to act despite being interested in a matter in terms of the Crown Entities Act 2004, s68(6)

The Law Commission did not receive any notice from any member of the Commission that he or she was interested in a matter relating to the Commission.

Statement of Service Performance

for the Year Ended 30 June 2006

Output Class: Policy Advice

Budgeted expenditure: \$ 3,762,904

Actual expenditure: \$ 3,578,074

Quality

All outputs and other work completed by the end of the year met the quality standards set out on pages 20 and 21 to the extent applicable.

Quantity and Timeliness

The work produced by the Commission is set out in the annual work programme submitted to the Minister Responsible for the Law Commission under section 7(1) of the Law Commission Act 1985. The work programme is subject to revision from time to time during the year.

The table below reports the outputs produced during the financial year as compared with those established in the annual work programme agreed in the Memorandum of Understanding (MOU) with the Minister Responsible for the Law Commission.

PROJECT	<i>R – Report SP – Study Paper A – Advisory Paper</i>	MOU DUE DATE/ REVISED DATE	ACTUAL DELIVERY DATE
Review of Access to Court Records (R)		April 2006/ June 2006 ¹	NZLC R93 published June 2006
Revocation of Wills (R)		No date established ²	Short report completed December 2005
Custom and Human Rights in the Pacific (R)		May 2006/ August 2006 ³	
Entry, Search and Seizure (R)		Jan 2006/ October 2006 ⁴	
Criminal Defences (R)		May 2006/Deferred ⁵	
Review of Customs Act (R)		August 2005	NZLC R 91 published January 2006
Review of Infringement Offences (SP)		August 2005	August 2005

PROJECT <i>R – Report</i> <i>SP – Study Paper</i> <i>A – Advisory Paper</i>	MOU DUE DATE/ REVISED DATE	ACTUAL DELIVERY DATE
Review of Sentencing and Parole Framework (A/R)	June 2006 ⁶ August 2006 (R)	June 2006 (A)
Waka Umanga: A Law for Maori Governance Entities (SP)	November 2005/May 2006 ⁷	NZLC R92 published May 2006

Advisory Work

Legislation Advisory Committee

The Commission has entered into an agreement with the Legislation Advisory Committee to provide research assistance from 1 July 2005 for reviewing and making submissions on Bills. During the 2005/06 year 38 bills were analysed and reported to LAC.

The Commission also provided advice to the Ministry of Justice, the Ministry of Social Development, Police, Ministry of Economic Development and the Ministry of Transport, in relation to various legislative design issues.

Follow Up Work

The Commission carried out follow-up work on the following Law Commission reports:

- 1 The due date for this project was revised in agreement with the Minister as a consequence of the term of the Lead Commissioner coming to an end, and additional consultation with the Judiciary being sought. The report was tabled in the House on 2 August 2006.
- 2 Substantive work on this project was deferred by agreement with the Minister, pending the introduction of the Succession (Wills) Act into Parliament later in the year and a short report was provided.
- 3 The due date for this project was revised in agreement with the Minister as a consequence of the timing of a regional Pacific workshop in May 2006, funded by NZAID.
- 4 The due date for this project was revised in agreement with the Minister when the Commission commenced the review of the sentencing and parole framework in January 2006.
- 5 Limited resources necessitated the work on this project being deferred by agreement with the Minister, pending the review of the sentencing and parole framework.
- 6 This work was originally to take the form of an advisory paper to the Ministry of Justice. It was subsequently decided by agreement with the Minister that it be published as a Law Commission report.
- 7 The due date for this project was revised in agreement with the Minister to allow time for feedback from the Maori community on the draft report, sent out in December 2005.

- Reform of Property Law, 1994, NZLC R29
- Succession Law: Homicidal Heirs, 1997, NZLC R38
- Succession Law: A Succession (Wills) Act, 1997, NZLC R41
- Improving the Arbitration Act 1996, 2003, NZLC R83
- Life Insurance, 2004, NZLC R89

Work in Progress

As at the balance date, 30 June 2006, the following projects were in progress:

- Custom and Human Rights in the Pacific
- Entry, Search and Seizure
- Criminal Defences
- Sentencing and Parole

Project Expenditure

Project	30 JUNE 2006
	ACTUAL
	\$
Access to Legislation	1,425
Advice to Legislation Advisory Committee	75,872
Advice to Ministers/Departments	18,545
Comission of Enquiry	4,246
Entry, Search and Seizure	532,175
Human Rights in the Pacific	886,899
Implementation of Previous Law Commission Reports	40,880
Insanity/Criminal Defences	36,218
Internal	27,390
Maori Settlement Entity	607,664
Review of Access to Court Records	671,557
Review of Customs Act	168,871
Review of Infringment Offences	112,144
Revocation of Wills	22,286
Sentencing and Parole	371,902
Total	3,578,074

Performance Standards

Background

Functions of the Commission

The Law Commission Act 1985 stipulates four key activities for the Law Commission. These are:

- to systematically review the law of New Zealand (section 5(1)(a));
- to recommend reform and development of the law of New Zealand (section 5(1)(b));
- to advise on the review of the law of New Zealand conducted by a department or other organisation or on resulting proposals (section 5(1)(c)); and
- to advise the Minister Responsible for the Law Commission on ways in which the law of New Zealand can be made as understandable and accessible as is practicable (section 5(1)(d)).

Work Programme

The Commission's yearly programme is made up of:

- references from the Minister responsible for the Law Commission in terms of section 7 of the Law Commission Act;
- projects selected by the Commission on its own initiative (but in practice usually in consultation with the Minister responsible for the Law Commission (section 5 of the Law Commission Act)); and
- projects selected at the request of other State agencies (section 5 of the Law Commission Act).

Outputs

The Commission's key outputs usually appear in published form. There are four types of publications:

- *Preliminary Papers (PP)*: For some projects the Commission may publish a discussion paper on which interested parties are invited to make submissions.
- *Reports (R)*: Reports are produced after taking into account the submissions made by the interested parties. Reports will contain recommendations for changes to law or practice and/or new laws. In some cases they will include draft legislation. Reports are tabled in Parliament by the Minister Responsible for the Law Commission or the Portfolio Minister.
- *Miscellaneous Papers (MP)*: Miscellaneous papers contain the findings of the research done on specific subjects that are considered important.
- *Study Papers (SP)*: These are mainly advice given to government agencies on specific matters and studies on subjects of a general nature.

Performance standards

The performance of the Commission is measured against the following four standards: quality, quantity, timeliness and cost.

Quality

Quality is achieved by ensuring the following:

- *Purpose.* The purpose will be clearly identified and focused on remedying the mischief to which it is addressed.
- *Logic.* All argument will be logical and supported by facts, and explain any assumptions made.
- *Accurate research.* The paper will be supported by research that is thorough, accurate and takes account of all relevant material.
- *Practicality.* The paper will consider questions of practicality, especially issues of implementation, cost, technical feasibility, timing, and consistency with other Commission policies.
- *Consultation.* Advice and recommendations will be the result of appropriate consultation with interested parties, and all reasonable objections will be identified. All submissions will be carefully considered before the final report.
- *Peer Review.* In many cases, selected external experts will review the papers.
- *Internal review.* Each publication will be subjected to rigorous and critical review by the Commission.
- *Presentation.* The paper will be written in as clear a manner as accepted legal phrasing allows.

Quantity

The outputs listed in the work programme will be achieved.

Timeliness

Timeliness will be achieved by meeting the reporting dates set in the work programme. However, unless the Commission is expressly called upon to meet a particular timeframe, reporting dates are arrived at for the internal purposes of the Commission in relation to such matters as workflow control. Predicted dates can in practice be exceeded for a number of reasons, which include such factors as setting aside a particular project to meet a more urgent subsequent deadline and unforeseeable developments in the topic under discussion.

Cost

Each project will be completed within the budgeted cost.

Audit Report



To the readers of the Law Commission's financial statements for the year ended 30 June 2006

The Auditor-General is the auditor of the Law Commission (the Commission). The Auditor-General has appointed me, Clare Helm, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Commission, on his behalf, for the year ended 30 June 2006.

Unqualified opinion

In our opinion the financial statements of the Commission on pages 23 to 43:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Commission's financial position as at 30 June 2006;
 - the results of its operations and cash flows for the year ended on that date; and
 - its service performance achievements measured against the performance targets adopted for the year ended on that date.

The audit was completed on 31 August 2006, and is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Members of the Commission and the Auditor, and explain our independence.

Basis of opinion

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;

- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Members of the Commission;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

Responsibilities of the Members of the Commission and the Auditor

The Members of the Commission are responsible for preparing financial statements in accordance with generally accepted accounting practice in New Zealand. Those financial statements must fairly reflect the financial position of the Commission as at 30 June 2006. They must also fairly reflect the results of its operations and cash flows and service performance achievements for the year ended on that date. The Members of the Commission's responsibilities arise from the Public Finance Act 1989 and the Crown Entities Act 2004.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Public Finance Act 1989.

Independence

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the Commission.



Clare Helm Audit *New Zealand*

On behalf of the Auditor-General *Wellington, New Zealand*

Matters relating to the electronic presentation of the audited financial statements

This audit report relates to the financial statements of the Law Commission for the year ended 30 June 2006 included on the Law Commission's web-site. The Members of the Commission are responsible for the maintenance and integrity of the Law Commission's web site. We have not been engaged to report on the integrity of the Law Commission's web site. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and related audit report dated 31 August 2006 to confirm the information included in the audited financial statements presented on this web site.

Legislation in New Zealand governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Appendix A

Members and staff of the Law Commission as at 30 June 2006

Members of the Law Commission

Rt Hon Sir Geoffrey Palmer President

Dr Warren Young Deputy President

Hon Justice Eddie Durie

Helen Aikman QC

Staff of the Law Commission

Manager	Brigid Corcoran
Special Projects Advisor	Margaret Thompson
Senior Legal Researchers	Natalie Baird
	Claire Browning
	Susan Hall
	Rachel Hayward
	Joanna Hayward
	Ewan Morris
	Janet November
	Bruce Williams
Legal Researchers	Zoe Prebble
Principal Librarian	Peter Adamson
Librarian	Jacqueline Kitchen
Student Library Assistant	Julia Rendell
Secretaries	Raewyn Champion
	Gloria Hakiwai
Receptionist/Assistant	
Publications Officer	Colleen Gurney
Systems Administrator	Tony McGlennon
Finance Officer	Felicity Reid

Appendix B

Law Commission Publications

as at 30 June 2006

Report series

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R1	Imperial Legislation in Force in New Zealand	March 1987	Largely implemented by the Imperial Laws Application Act 1988 and associated legislation
NZLC R2	Annual Report	1987	
NZLC R3	The Accident Compensation Scheme: Interim Report on Aspects of Funding	November 1987	Considered in preparing the Accident Rehabilitation and Compensation Insurance Act 1992 and some recommendations reflected in its provisions
NZLC R4	Personal Injury: Prevention and Recovery (Report on the Accident Compensation Scheme)	May 1988	Considered also in connection with reviews of the Accident Rehabilitation and Compensation Insurance Act 1992 and implementing regulations undertaken in 1994
NZLC R5	Annual Report	1988	
NZLC R6	Limitation Defences in Civil Proceedings	October 1988	One recommendation enacted in s 91 of the Building Act 1991.
NZLC R7	The Structure of the Courts	March 1989	Substantial effect given to the Commission's recommendations in the various enactments passed to reform the jurisdiction of the courts in 1991 and 1992
NZLC R8	A Personal Property Securities Act for New Zealand	April 1989	Implemented by the Personal Property Securities Act 1999
NZLC R9	Company Law: Reform and Restatement	June 1989	Companies Act 1993, Receiverships Act 1993 and amendments to the Property Law Act 1952 and the Companies Act 1955 entered into force on 1 July 1994
NZLC R10	Annual Report	1989	
NZLC R11	Legislation and its Interpretation: Statutory Publications Bill	September 1989	Implemented in part by the Regulations (Disallowance) Act 1989 and the Acts and Regulations Publications Act 1989

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R12	First Report on Emergencies: Use of the Armed Forces	February 1990	Implemented in the Defence Act 1990
NZLC R13	Intellectual Property: The Context for Reform	March 1990	For use as a resource No law changes recommended
NZLC R14	Criminal Procedure: Part One: Disclosure and Committal	June 1990	Amendments contained in the Criminal Procedure Bill (No 2) currently before the Law & Order Committee
NZLC R15	Annual Report	1990	
NZLC R16	Company Law Reform: Transition and Revision	September 1990	A supplement to NZLC R9
NZLC R17	A New Interpretation Act: To Avoid “Prolivity and Tautology”	December 1990	Recommendations form the basis of the Interpretation Act 1999
NZLC R18	Aspects of Damages: Employment Contracts and the Rule in <i>Addis v Gramophone Co</i>	March 1991	Implemented almost in entirety by the Employment Contracts Act 1991
NZLC R19	Aspects of Damages: The Rules in <i>Bain v Fothergill</i> and <i>Joyner v Weeks</i>	May 1991	Abolition of the rule in <i>Bain v Fothergill</i> implemented by the Property Law Amendment Act 1994 Problems with the rule in <i>Joyner v Weeks</i> partially addressed in <i>Māori Trustee v Rogross Farms Ltd</i> [1994] 3 NZLR 410 (CA)
NZLC R20	Arbitration	October 1991	Implemented by the Arbitration Act 1996
NZLC R21	Annual Report	1991	
NZLC R22	Final Report on Emergencies	December 1991	A supplement to NZLC R 12. Materially influenced the Biosecurity Act 1993
NZLC R23	The United Nations Convention on Contracts for the International Sale of Goods: New Zealand’s Proposed Acceptance	June 1992	Implemented by the Sale of Goods (United Nations Convention) Act 1994
NZLC R24	Annual Report	1992	
NZLC R25	Contract Statutes Review	May 1993	Many of the recommendations have been included in the Statutes Amendment Bill 2001. Proposals relating to the Sale of Goods Act are the responsibility of MED; Not currently a high Ministerial priority.

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R26	Annual Report	1993	
NZLC R27	The Format of Legislation	December 1993	Adopted by Chief Parliamentary Counsel
NZLC R28	Aspects of Damages: The Award of Interest on Money Claims	May 1994	Recommendations not implemented. The New Zealand Law Society and the Department of Justice did not support the proposals advanced by the Law Commission. There has been no further work to address their concerns, although the Government amended the statutory rate of interest for Court orders, with effect from 1 August 2002.
NZLC R29	A New Property Law Act	June 1994	Substantial work has been undertaken in order to introduce legislation to Parliament in 2006.
NZLC R30	Community Safety: Mental Health and Criminal Justice Issues	August 1994	Included in the Criminal Procedure (Mentally Impaired Persons) Act passed in October 2003.
NZLC R31	Police Questioning	October 1994	Report recommendations have been considered by Ministry of Justice officials; Not currently a high Ministerial priority.
NZLC R32	Annual Report	1994	
NZLC R33	Annual Report	1995	
NZLC R34	A New Zealand Guide to International Law and its Sources	May 1996	For use as a resource – no law changes recommended
NZLC R35	Legislation Manual: Structure and Style	May 1996	For use as a resource Proposals on structure and style substantially adopted by the Parliamentary Counsel Office and in widespread use
NZLC R36	Annual Report	1996	
NZLC R37	Crown Liability and Judicial Immunity: A response to <i>Baigent's</i> case and <i>Harvey v Derrick</i>	May 1997	Recommendations as to <i>Baigent's</i> case accepted. Implemented in part by section 27 Interpretation Act 1999
NZLC R38	Succession Law: Homicidal Heirs	July 1997	Substantial work has been undertaken in order to introduce legislation to Parliament in 2006.
NZLC R39	Succession Law: A Succession (Adjustment) Act	August 1997	Some issues addressed in the Property (Relationships) Amendment Act 2001



NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R40	Review of the Official Information Act 1982	October 1997	Some proposals have been included in the Statutes Amendment Bill (No 3) which was passed in Oct 2003
NZLC R41	Succession Law: A Succession (Wills) Act	October 1997	Substantial work has been undertaken in order to introduce legislation to Parliament in 2006.
NZLC R42	Evidence Law: Witness Anonymity	October 1997	Largely implemented by the Evidence (Witness Anonymity) Act 1997
NZLC R43	Annual Report	1997	
NZLC R44	Habeas Corpus: Procedure	November 1997	Implemented by Habeas Corpus Act 2001
NZLC R45	The Treaty Making Process Reform and the Role of Parliament	December 1997	Partially implemented by changes to Standing Orders (SO 382-385)
NZLC R46	Some Insurance Law Problems	May 1998	The Minister has considered a report from officials on the issues raised and has directed further work to proceed as other priorities allow. The key recommendations are included in the later Life Insurance report (NZLC R87) and dealt with in the Government response to that report.
NZLC R47	Apportionment of Civil Liability	May 1998	Ministry of Justice does not currently have the resource capacity available to assess this.
NZLC R48	Annual Report	September 1998	
NZLC R49	Compensating the Wrongly Convicted (1998)	September 1998	Implemented by adoption of new cabinet policy (prerogative)
NZLC R50	Electronic Commerce Part One: A Guide for the Legal and Business Community	October 1998	Followed by Part Two No recommendations made but basis for law reform to accommodate needs of electronic commerce explored and submissions invited: see R58
NZLC R51	Dishonestly Procuring Valuable Benefits	December 1998	Reflected in the Crimes Amendment Act 2003
NZLC R52	Cross Border Insolvency: Should NZ Adopt the UNCITRAL Model Law on Cross-Border Insolvency?	February 1999	Legislation is likely to be introduced later 2005.
NZLC R53	Justice: The Experience of Māori Women	April 1999	Resource only: no specific measures proposed
NZLC R54	Computer Misuse	May 1999	Included in the Crimes Amendment Act 2003

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R55	Evidence	August 1999	The Evidence Bill has been introduced and referred to the Justice & Electoral Committee in May 2005
NZLC R56	Annual Report	September 1999	
NZLC R57	Retirement Villages	September 1999	Reflected in the Retirement Villages Act passed in October 2003.
NZLC R58	Electronic Commerce Part Two: A Basic Legal Framework	November 1999	Reflected in Electronic Transactions Act 2002
NZLC R59	Shared Ownership of Land	November 1999	The Department of Building and Housing, together with Justice and LINZ, are reviewing the Unit Titles Act. The Law Commission's recommendations relating to unit title developments will be picked up in this work. Work is being progressed with the aim of obtaining Cabinet policy approvals by the end of July 2005, and engaging in further public consultation in October 2005.
NZLC R60	Costs in Criminal Cases	May 2000	Ministry of Justice officials will progress this work as other priorities allow.
NZLC R61	Tidying the Limitation Act	July 2000	The Minister has considered a report from officials on the issues raised. Further work will proceed as other priorities allow.
NZLC R62	Coroners	August 2000	Bill currently before the Justice & Electoral Committee
NZLC R63	Annual Report 2000	August 2000	
NZLC R64	Defaming Politicians: A Response to <i>Lange v Atkinson</i>	August 2000	Officials briefed Ministers in late 2000 on this report. Not currently a high Ministerial priority.
NZLC R65	Adoption and Its Alternatives: A Different Approach and a New Framework	September 2000	Policy proposals have been developed by the Ministry, but will not proceed this parliamentary term due to other higher priorities.
NZLC R66	Criminal Prosecution	October 2000	Some of the recommendations are contained in the Criminal Procedure Bill currently before the Law & Order Committee
NZLC R67	Tax and Privilege: Legal Professional Privilege and the Commissioner of Inland Revenue's Powers to Obtain Information	October 2000	The Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 extends a non-disclosure right to tax advisors
NZLC R68	Electronic Commerce Part Three: Remaining Issues	December 2000	Many of the issues identified are being progressed through legislation

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R69	Juries in Criminal Trials	February 2001	Amendments contained in the Criminal Procedure Bill currently before the Justice and Electoral Committee.
NZLC R70	Acquittal Following Perversion of the Course of Justice	March 2001	Amendments contained in the Criminal Procedure Bill currently being considered by the Law and Order Committee.
NZLC R71	Misuse of Enduring Powers of Attorney	April 2001	Responsibility for development of policy and legislative proposals was transferred to the Minister for Senior Citizens (supported by the Office for Senior Citizens) in 2003. Policy proposals are being developed for consideration by Ministers later this year.
NZLC R72	Subsidising Litigation	May 2001	Cabinet has approved the implementation of a conditional fee regime. The provisions are included in the Lawyers & Conveyancers Bill, currently awaiting final parliamentary stages.
NZLC R73	Some Criminal Defences with Particular Reference to Battered Defendants	May 2001	Government has asked the Law Commission to consider the issues as part of a new reference on Criminal Defences
NZLC R 74	Minority Buy-outs	Aug 2001	Under consideration by Ministry of Economic Development. In March 2002 Hon Paul Swain agreed to the Terms of Reference for a comprehensive review by MED. Officials will progress this work as other priorities allow.
NZLC R 75	Annual report	Aug 2001	
NZLC R 76	Proof of Disputed Facts on Sentence	Dec 2001	Incorporated in the Sentencing Act 2002
NZLC R 77	The Future of the Joint Family Homes Act	Jan 2002	The Government intends to undertake further work to assess the impact of the Property (Relationships) Act 1976 and to seek the views of experienced members of the legal profession on the practical implications of removing this option for protecting a home against creditors. It is hoped to advance this work later in 2005
NZLC R 78	General Discovery	Feb 2002	No Government action expected. Recommendations were made to the High Court Rules Committee.
NZLC R 79	Some Problems in the Law of Trusts	May 2002	The Government agreed that it is timely to consider the issues and intends to undertake further work on the recommendations. The work will be advanced as other priorities allow.

NO.	NAME	RELEASED	GOVERNMENT RESPONSE
NZLC R 80	Protections Some Disadvantaged People May Need	April 2002	The response identified the need for further work before policy decisions are sought, including extensive consultation. Given its scope it is unlikely the project will be completed in the next year.
NZLC R 81	Annual Report 2002	August 2002	
NZLC R 82	Dispute Resolution in the Family Court	April 2003	A non-judge led mediation pilot is running from March 2005 to March 2006. In addition, work is being undertaken on a proposed Family Courts Matters Bill to address a number of the Law Commission's recommendations.
NZLC R 83	Improving the Arbitration Act 1996	February 2003	Substantial work has been undertaken in order to introduce legislation to Parliament in 2006.
NZLC R 84	Annual Report 2003	August 2003	
NZLC R 85	Delivering Justice for All	March 2004	Work has begun on a number of projects arising from the Law Commission's recommendations. The work will be advanced as other priorities allow.
NZLC R 86	Annual Report 2004	August 2004	
NZLC R 87	Life Insurance	December 2004	This report is being considered in the Financial Products and Providers Review undertaken by MED, with legislation expected in 2007.
NZLC R 88	New Issues in Legal Parenthood	April 2005	The Government issued its response in March 2006. Fuller policy work is being considered towards implementing the recommendations relating to the presumption of paternity, DNA parentage testing and surrogacy arrangements.
NZLC R 89	Criminal Pre-Trial Processes: Justice Through Efficiency	June 2005	The Government issued its response in March 2006. Work is ongoing across the Justice sector to determine the extent of the implementation of the Commission's recommendations.
NZLC R90	Annual Report 2005	October 2005	
NZLC R91	Forfeiture under the Customs and Excise Act 1996	January 2006	Awaiting Government response
NZLC R92	Waka Umanga: A Proposed Law for Maori Governance Entities	May 2006	Awaiting Government response
NZLC R93	Access to Court Records	June 2006	Awaiting Government response

Preliminary Paper Series

NO.	NAME	RELEASED	OUTCOME
NZLC PP1	Legislation and its Interpretation: The Acts Interpretation Act 1924 and Related Legislation	June 1987	Followed by report NZLC R17
NZLC PP2	The Accident Compensation Scheme	September 1987	Followed by reports NZLC R3 and NZLC R4
NZLC PP3	The Limitation Act 1950	September 1987	Followed by report NZLC R6
NZLC PP4	The Structure of the Courts	December 1987	Followed by report NZLC R7
NZLC PP5	Company Law	December 1987	Followed by reports NZLC R9 and NZLC R16
NZLC PP6	Reform of Personal Property Security Law (report by Prof JH Farrar and MA O'Regan)	1988	Followed by report NZLC R8
NZLC PP7	Arbitration	November 1988	Followed by report NZLC R20
NZLC PP8	Legislation and its Interpretation	December 1988	Followed by report NZLC R17
NZLC PP9	The Treaty of Waitangi and Māori Fisheries – Mataitai Nga Tikanga Māori me te Tiriti o Waitangi	March 1989	For use as a resource Reference withdrawn by the Minister of Justice at Law Commission's request
NZLC PP10	Hearsay Evidence	June 1989	Followed by report NZLC R55
NZLC PP11	"Unfair" Contracts	September 1990	No further consideration is intended
NZLC PP12	The Prosecution of Offences	November 1990	Followed by discussion paper NZLC PP28
NZLC PP13	Evidence Law: Principles for Reform	April 1991	Followed by report NZLC R55
NZLC PP14	Evidence Law: Codification	April 1991	Followed by report NZLC R55
NZLC PP15	Evidence Law: Hearsay	April 1991	Followed by report NZLC R55
NZLC PP16	The Property Law Act 1952	July 1991	Followed by report NZLC R29
NZLC PP17	Aspects of Damages: Interest on Debts and Damages	November 1991	Followed by report NZLC R28
NZLC PP18	Evidence Law: Expert Evidence and Opinion Evidence	December 1991	Followed by report NZLC R55
NZLC PP19	Apportionment of Civil Liability	March 1992	Followed by report NZLC R47
NZLC PP20	Tenure and Estates in Land	June 1992	No further consideration is intended

NO.	NAME	RELEASED	OUTCOME
NZLC PP21	Criminal Evidence: Police Questioning	September 1993	Followed by report NZLC R31
NZLC PP22	Evidence Law: Documentary Paper	May 1994	Followed by report NZLC R55
NZLC PP23	Evidence Law: Privilege	May 1994	Followed by report NZLC R55
NZLC PP24	Succession Law: Testamentary Claims	August 1996	Followed by reports NZLC R38, NZLC R39, and NZLC R41
NZLC PP25	The Privilege Against Self-Incrimination	September 1996	Followed by report NZLC R55
NZLC PP26	The Evidence of Children and Other Vulnerable Witnesses	October 1996	Followed by report NZLC R55
NZLC PP27	Evidence Law: Character and Credibility	February 1997	Followed by report NZLC R55
NZLC PP28	Criminal Prosecution	March 1997	Followed by report NZLC R66
NZLC PP29	Evidence Law: Witness Anonymity	September 1997	Followed by report NZLC R42
NZLC PP30	Repeal of the Contracts Enforcement Act 1956	December 1997	Deferred
NZLC PP31	Compensation for Wrongful Conviction or Prosecution	April 1998	Followed by report NZLC R49
NZLC PP32	Juries in Criminal Trials: Part One	July 1998	Followed by Juries in Criminal Trials: Part Two NZLC PP37 and Report NZLC R69
NZLC PP33	Defaming Politicians: A Response to <i>Lange v Atkinson</i>	September 1998	Followed by report NZLC R64
NZLC PP34	Retirement Villages	October 1998	Followed by report NZLC R57
NZLC PP35	Shared Ownership of Land	January 1999	Followed by report NZLC R59
NZLC PP36	Coroners: A Review	August 1999	Followed by report NZLC R62
NZLC PP37	Juries in Criminal Trials: Part Two	November 1999	Followed by report NZLC R69
NZLC PP38	Adoption: Options for Reform	October 1999	Followed by report NZLC R65
NZLC PP39	Limitation of Civil Actions	February 2000	Followed by report NZLC R61
NZLC PP40	Misuse of Enduring Powers of Attorney	May 2000	Followed by report NZLC R71

NO.	NAME	RELEASED	OUTCOME
NZLC PP41	Battered Defendants: Victims of Domestic Violence Who Offend	August 2000	Followed by report NZLC R73
NZLC PP42	Acquittal Following Perversion of the Course of Justice: A Response to <i>R v Moore</i>	September 2000	Followed by report NZLC R70
NZLC PP43	Subsidising Litigation	December 2000	Followed by report NZLC R72
NZLC PP44	The Future of the Joint Family Homes Act	Aug 2001	Followed by report NZLC R77
NZLC PP45	Reforming the Rules of General Discovery	Sept 2001	Followed by report NZLC R78
NZLC PP46	Improving the Arbitration Act 1996	Sept 2001	Followed by report R 83
NZLC PP47	Family Court Dispute Resolution	Jan 2002	Followed by report R 82
NZLC PP48	Some Problems in the Law of Trusts	Jan 2002	Followed by report NZLC R79
NZLC PP49	Protecting Personal Information From Disclosure	Feb 2002	As requested by the Ministry of Justice no further work will be done
NZLC PP 50	Entry, search and Seizure	April 2002	Final report expected in December 2005/Jan 2006
NZLC PP 51	Striking the balance, Your opportunity to have your say on the New Zealand Court System	May 2002	Followed by options paper, Seeking Solutions, PP 52 and R 85
NZLC PP 52	Seeking Solutions: Options for Change to the New Zealand Court System	December 2002	Followed by report NZLC R 85
NZLC PP53	Life Insurance – A Discussion Paper	December 2003	Followed by report NZLC R 87
NZLC PP54	New Issues in Legal Parenthood – A discussion paper	March 2004	Followed by report NZLC R 88
NZLC PP 55	Reforming Criminal Pre-Trial Processes/Status Hearings Evaluation	August 2004	Followed by report NZLC R 89

Study Paper Series

NO.	NAME	RELEASED	OUTCOME
NZLC SP1	Women's Access to Legal Services	June 1999	Many recommendations implemented by relevant Government agencies
NZLC SP2	Priority Debts in the Distribution of Insolvent Estates: An Advisory Report to the Ministry of Commerce	October 1999	Considered by the Ministry of Economic Development in the review of insolvency law
NZLC SP3	Protecting Construction Contractors	November 1999	Adopted in Construction Contracts Act 2002
NZLC SP4	Recognising Same-Sex Relationships	December 1999	Submission to the Ministry of Justice – no further action required
NZLC SP5	International Trade Conventions	November 2000	Resource only
NZLC SP6	To Bind Their Kings in Chains: An Advisory Report to the Ministry of Justice	December 2000	Reflected in provisions of Crown Organisations (Criminal Liability) Act 2002
NZLC SP7	Simplification of Criminal Procedure Legislation: An Advisory Report to the Ministry of Justice	January 2001	Under consideration by the Ministry of Justice
NZLC SP8	Determining Representation Rights under Te Ture Whenua Māori Act 1993: An Advisory Report for Te Puni Kokiri	March 2001	Under consideration by the Government
NZLC SP9	Māori Custom and Values in New Zealand Law	March 2001	Resource only
NZLC SP10	Mandatory Orders Against the Crown and Tidying Judicial Review	March 2001	No action
NZLC SP11	Insolvency Law Reform: Promoting Trust and Confidence	May 2001	Considered by the Ministry of Economic Developments in the review of insolvency law
NZLC SP12	Electronic Technology and Police Investigations	Feb 2002	Advice to the Ministry of Justice



NO.	NAME	RELEASED	OUTCOME
NZLC SP13	Treaty of Waitangi Claims: Addressing the Post-Settlement Phase: An Advisory Report for Te Puni Kokiri, the Office of Treaty Settlements and the Chief Judge of the Maori Land Court	August 2002	Advice to the Ministry for Maori Development
NZLC SP14	Liability for Loss Resulting from the Development, Supply or Use of Genetically Modified Organisms	August 2002	Advice to the Minister
NZLC SP15	Intimate Covert Filming	June 2004	Advice to the Minister, legislation passed 2006
NZLC SP16	Review of Infringement Offences	August 2005	Advice to the Minister and Ministry of Justice

Miscellaneous Paper Series

NO.	NAME	RELEASED	OUTCOME
NZLC MP1	What Should Happen to your Property when you Die?	August 1996	Preliminary to nzlc PP 24 and nzlc r41
NZLC MP2	Succession Law Wills Reforms	October 1996	Preliminary to nzlc PP 24 and nzlc r41
NZLC MP3	Information about Lawyers' Fees	October 1996	Preliminary to nzlc sp1
NZLC MP4	Women's Access to Legal Information	March 1997	Preliminary to nzlc sp1
NZLC MP5	The Law of Parliamentary Privilege	December 1996	Resource only
NZLC MP6	The Taking into Account of Te Ao Māori in Relation to Reform of the Law of Succession	July 1996	Resource only
NZLC MP7	Strategic Business Plan 1996/97	December 1996	Resource only
NZLC MP8	Women's Access to Civil Legal Aid	March 1997	Preliminary to nzlc sp1
NZLC MP9	Women's Access to Legal Advice and Representation	April 1997	Preliminary to nzlc sp1
NZLC MP10	Lawyers' Costs in Family Law Disputes	June 1997	Preliminary to nzlc sp1
NZLC MP11	The Education and Training of Law Students and Lawyers	September 1997	Preliminary to nzlc sp1
NZLC MP12	Costs in Criminal Cases	November 1997	Followed by report nzlc r60
NZLC MP13	Total Recall: The reliability of witness testimony	August 1999	Resource only



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