ANNUAL REPORT 2024–2025

SENTENCING ADVISORY COUNCIL

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HIGHLIGHTS IN 2024–25

We published our final report on sentencing occupational health and safety offences in response to terms of reference from the Victorian Government, with 12 recommendations for reform

We published six reports on a range of sentencing topics

Assessing the Impact of Inflation and Penalty Unit Indexation on Fine Amounts in Victoria

Sentencing Occupational Health and Safety Offences in Victoria: Report and Recommendations

Serious Offending by People Serving a Community Correction Order: 2021–22

Serious Offending by People Serving a Community Correction Order: 2022–23

Sentencing in Victoria 2013–14 to 2022–23

Sentencing Younger Children's Offending in Victoria

We introduced dedicated federal sentencing data into SACStat, our online database of sentencing outcomes for Victorian adult courts

For decades, the Australian Law Reform Commission has been recommending a publicly available database of sentencing statistics for federal offences. In May 2025, we published dedicated data about how federal offences are sentenced in Victoria, by the specific sentencing orders available in federal sentencing law, in both the higher courts and the Magistrates' Court

We updated our various statistical products to ensure courts and others have access to up-to-date information about current sentencing practices

- Nine new Sentencing Snapshots
- SACStat higher courts data to 30 June 2023
- The 'general trends' data on our website
- A new user interface for SACStat

Our resources were widely used and cited

- Citations in 89 published higher courts sentencing remarks and Court of Appeal decisions
- Citations in 53 academic and other publications
- Over 80,000 visits to SACStat
- Over 1,000 downloads of our Sentencing OHS Offences final report
- 17,000 pageviews of Sentencing Snapshots

We delivered 11 You Be the Judge sessions, which give users the opportunity to experience sentencing a real-life case themselves

CEO'S REPORT



Dr Paul McGorrery
CEO, Sentencing Advisory Council

The Council's work falls into three broad streams: statistics, legal policy and research, and education and engagement. Across all three streams of work, the Council had another busy and fruitful year.

In February 2025, the Council published its final report on the sentencing of occupational health and safety (OHS) offences in Victoria, in response to terms of reference from the Victorian Government. After two years of research, statistical analysis, community consultation and stakeholder engagement, the final report contained 12 recommendations for reform, each of which had near-unanimous support from those we spoke to. The first set of recommendations aimed to improve the sentencing process for people affected by workplace safety offences. The second set aimed to change sentencing practices so that they are more capable of achieving the purposes of sentencing and better align with community expectations; this included recommending the introduction of a world-first legislated sentencing guideline. The third set of recommendations offered ways to better ensure that fines imposed for OHS offences are actually paid, especially in cases where the company has been deregistered after the offending. As the Council says in the report, this package of recommendations has the potential to improve safety practices in all Victorian workplaces, because 'accountability is prevention'.

There were also several other important Council publications this financial year. Section 104AA of the *Corrections Act* requires the Council to publish a report each year on the number of people sentenced for committing a serious offence while on a community correction order. The Council published two of these reports this financial year. Consistent with previous reports, only a small fraction of people serving community correction orders commit serious offences on those orders.

In October 2024, the Council published the first examination of the effect of penalty unit indexation on fine amounts in an Australian jurisdiction. In 2004, Victoria had become the first Australian jurisdiction to 'index' penalty unit values, that is, a single monetary value that can be increased annually so that maximum fines for all criminal offences can increase to keep pace with inflation. The aim of this report was to examine whether fine amounts in Victoria had actually changed in the 20 years since indexation began. The results were mixed, but overall, fine amounts

> **[Our] package of recommendations has the potential to improve safety practices in all Victorian workplaces, because 'accountability is prevention'**

did not seem to have increased in line with inflation. These results raise questions about whether fines continue to have the same deterrent power in an inflationary economy if their real value decreases over time.

In December 2024, the Council published the second in its new serious of yearly reports titled *Sentencing in Victoria*. These reports provide sentencing trends in all criminal courts in Victoria, including how many cases were sentenced each year, the offence types in those cases, the types of sentences imposed, the lengths of prison terms, and the values of fines imposed. Case numbers in 2022–23 across all Victorian criminal courts had returned to pre-COVID levels, which is a testament to the hard work of the courts in the years that followed the peak of the pandemic.

The Council also published a Victorian-first examination of how younger children who offend while aged 10 to 13 years are sentenced. The report follows the passage of the *Youth Justice Act 2024*, a transformative piece of legislation that changes how courts and others in the justice system respond to offending by children. Among other things, the *Youth Justice Act* raises the age of criminal responsibility to 12 years old and introduces a new sentencing regime for children, with 12- and 13-year-olds being the new youngest children who will now be sentenced or diverted. The Council's report details just how few criminal cases in Victoria involve any offences committed while the person was aged 10 to 13 (0.32% of all cases) and illustrates the very distinct offending and sentencing profiles of children based on both their age and their gender.

Our team of statistical analysts continued their typically exemplary work of updating and innovating the Council's statistical products. Nine new Sentencing Snapshots were published in October 2024, with sentencing data for serious drug offences, serious violent offences, armed robbery and aggravated burglary. Higher courts data on SACStat was updated to 30 June 2023, covering almost 200 offences and how they were sentenced. These regular updates ensure courts have the most up-to-date information about current sentencing practices, which in turn helps them to achieve consistency in sentencing and promote the fundamental principle of equal justice.

In addition to these regular updates to the Council's statistical products, the team also overhauled the user interface for SACStat after usability testing with key stakeholders to make sure people can find the data they need when they need it, and the team introduced what is now the most comprehensive federal sentencing data available in the country. The introduction of federal sentencing data in SACStat followed the decommissioning of the Commonwealth Sentencing Database in 2024, with SACStat providing statistical information about how Commonwealth offences are sentenced in Victoria, including breakdowns by the specific sentencing orders in federal legislation.

The final stream of the Council's work is education. We continued to deliver You Be the Judge sessions to give members of the community an opportunity to experience the sentencing process for themselves. We

delivered numerous presentations about our published reports, such as an overview of our statistical report on diversion for staff in specialist courts, a presentation on our work for La Trobe University law and criminology students, and a presentation to WorkSafe staff on the recommendations in our OHS report.

There is, however, always more we can do to educate people about sentencing, which we know has a flow-on effect of improving confidence in the justice system. Which is why we were thrilled in late 2024 to welcome our new senior education and engagement officer, Kathryn Stary. She has taken on the significant responsibility of managing the rebuild of our popular online product, *Virtual You Be the Judge*, and reimagining how we educate and engage with stakeholders and the community. Kathryn has quickly become a welcome and indispensable member of the team.

Indeed, all of the Council's work is only possible because of the remarkable people who make it happen. We have a small team of just 11 staff, mostly legal policy experts and statistical experts, but also an extremely capable operations manager, a multi-talented senior publications and website officer, and a highly experienced senior education and engagement officer. I never cease to be amazed at the volume of work this team can produce in a single year, the calibre of what they produce, and their commitment to maintaining the highest standards of integrity in their work.

The work of the Council, too, is steered by our Board of Directors, a diverse group of people with immeasurable experience across the criminal justice system and elsewhere. They bring their wealth of expertise to their roles as Directors, both in and out of the boardroom, and I thank each of them for their commitment, support and guidance this past year.

In recent years, too, the Council has only been able to continue with all of its work because of generous annual funding by the Victorian Legal Services Board + Commissioner (VLSB). Their assistance these past few years is the reason the Council has been able to retain all of its staff, continue to update its statistical products, continue to deliver educational sessions on sentencing to the community and stakeholders, and continue to produce sentencing research and law reform reports. On behalf of the Council, a sincere thank you to the VLSB and its staff for seeing the value of the Council's work and ensuring the Council has the necessary resources to continue with all of it.

Finally, thank you to the many people and organisations who so regularly, and unwaveringly, make the time to share their insights and expertise with the Council. Everything the Council does is enhanced by the participation of stakeholders – courts, lawyers, not-for-profit organisations, government bodies and many others – whether it be participating in roundtables to test our findings, participating in usability testing for updates to our products, or welcoming us into your workplaces to speak about our work. Thank you to everyone across Victoria's criminal justice system for sharing our goal of making the system as fair and effective as possible.

OUR PURPOSE

The Sentencing Advisory Council is an independent statutory body established under Part 9A of the *Sentencing Act 1991* (Vic). Our purpose is to promote confidence and fairness in sentencing through evidence-based advice, research, data and education.

OUR VALUES

Transparency: Our work is clear, accessible and publicly available

Reliability: We use our expertise to deliver impartial, evidence-based and accurate outputs

Engagement: We actively seek, value and incorporate input from the community and stakeholders

Wellbeing: We foster a supportive workplace that values staff wellbeing and development

OUR FUNCTIONS

Our functions are specified in section 108C of the *Sentencing Act* to include:

- assisting the Court of Appeal in delivering guideline judgments
- producing sentencing statistics for the judiciary and the broader community
- conducting research on sentencing
- gauging public opinion on sentencing matters
- consulting on sentencing matters with government departments, other interested organisations and the broader community
- sharing our research and statistics with the judiciary and the broader community and
- advising the Attorney-General on sentencing matters.

Section 104AA of the *Corrections Act 1986* (Vic) also requires the Council to report annually on the number of people convicted of a 'serious offence' committed while subject to a community correction order.

OUR BOARD OF DIRECTORS

Section 108F of the *Sentencing Act* requires the Council to have between 11 and 14 Directors, with many positions requiring people with particular experience or skillsets. The Council's Board of Directors come from a broad spectrum of professional and community backgrounds and represent a range of perspectives. Throughout 2024–25, the Board of Directors included the following.



Fiona Dowsley

Chief Statistician, Crime Statistics Agency

Fiona is the Chief Statistician of the Crime Statistics Agency and Executive Director, Data and Performance at the Department of Justice and Community Safety. Fiona was previously Director of the National Centre for Crime and Justice Statistics at the Australian Bureau of Statistics and has collaborated with the United Nations Office on Drugs and Crime Task Force to develop an international classification of crime. After more than a decade on the Council, Fiona took some well-earned leave for the first half of 2025, but returned in June.

Council meetings attended: 4/8 (extended leave from January to May 2025)



Professor Marilyn McMahon

Dean, Deakin Law School

Marilyn is Dean of the Law School at Deakin University, having taught and researched criminal law for many years. She has served as a consultant to the Victorian Government, and her work has been cited by law reform bodies in Australia and the United Kingdom. Professor McMahon is also a registered psychologist, and a member of the Forensic Leave Panel and the Disciplinary Appeals Board. She was previously a member of the Mental Health Tribunal and the Intellectual Disability Review Board.

Council meetings attended: 6/8



Wendy Steendam AM, APM

Deputy Commissioner, Victoria Police

Wendy is the Deputy Commissioner for specialist operations at Victoria Police, with portfolio responsibility for Road Policing Command, Family Violence Command, the Forensic Services Department and the Legal Services Department. She is a highly respected police leader with over 40 years' experience, and she has contributed as a member of many boards of management, both within policing and more broadly across the community sector. Wendy is also a member of the Coronial Council of Victoria.

Council meetings attended: 4/8 (extended leave from September to December 2025)



Anoushka Jeronimus

Director, Youth Law Program, WEstjustice

Anoushka is the Director of the Youth Law Program at WEstjustice. Prior to that, Anoushka held several roles at Victoria Legal Aid. She is a practising lawyer and an accredited specialist in criminal law and children's law. She is also a member of the Victorian Multicultural Commission's North West Advisory Group, the Law Institute of Victoria's Criminal Law Executive and Children's Law Advisory Committee, and Co-Convenor of Smart Justice 4 Young People.

Council meetings attended: 5/8



Anne O'Brien

Anne is a social worker with over 30 years' experience working within Victoria's criminal justice system. She has previously worked for the Office of Corrections, and she spent 25 years as a senior social worker at the Office of Public Prosecutions assisting victims of crime navigate the criminal justice process.

Council meetings attended: 7/8



Paul Smallwood

Barrister, Victorian Bar

Paul Smallwood is a barrister practising primarily in criminal law. He appears in trials and appeals in Victoria and other Australian jurisdictions. He has appeared in a number of high-profile sentencing cases. He is a member of the Criminal Bar Association (Victoria) Committee and the Greens List Committee. He has previously been the Secretary of the Criminal Bar Association (Victoria) Committee and Liberty Victoria. Doyle's Guide has on multiple occasions considered Paul one of the pre-eminent counsel practising in criminal law in Victoria and Australia.

Council meetings attended: 3/8



Nathan Watt

Sergeant, Victoria Police

Nathan has worked at Victoria Police for 18 years, the last 13 in the legal services department. Currently a Sergeant, he appears regularly in criminal matters in the Magistrates' Court and Supreme Court, trains frontline members including police prosecutors, and advises senior management of Victoria Police about legislative reform and policy.

Council meetings attended: 7/8



David Glynn

Crown Prosecutor

David is a Crown Prosecutor, having been appointed in 2019. Since being admitted to practice as a lawyer in 1992, David has worked in private practice and at Victoria Legal Aid, and he became a barrister in 2001. He specialises in criminal law and has experience appearing for both the defence and the prosecution.

Council meetings attended: 5/8



Dr Danny Sullivan

Consultant Forensic Psychiatrist

Danny is a consultant forensic and adult psychiatrist. He works in the public mental health sector and is an experienced expert witness. He has extensive clinical experience working in prisons, and community and inpatient forensic services in England and Australia. He holds academic posts with both Swinburne University and the University of Melbourne.

Council meetings attended: 7/8



Stan Winford

Associate Director, RMIT Centre for Innovative Justice

Stan is Associate Director at RMIT University's Centre for Innovative Justice. Stan is a lawyer and researcher, and he has previously worked as a prosecutor and defence lawyer in the private, government and community legal sectors.

Council meetings attended: 7/8



Dr Jana Katerinskaja OAM

Jana works as a human rights lawyer and independent investigator. She is a founding member of the Domestic Family and Sexual Violence Commission's Lived Experience Advisory Council, was a member of the Commonwealth DFSV Commissioner's Guiding Group, and is a co-founder of the Independent Collective of Survivor Advocates, and a member of Safe and Equal's Expert Advisory Panel.

Council meetings attended: 8/8



Kate Bundrock

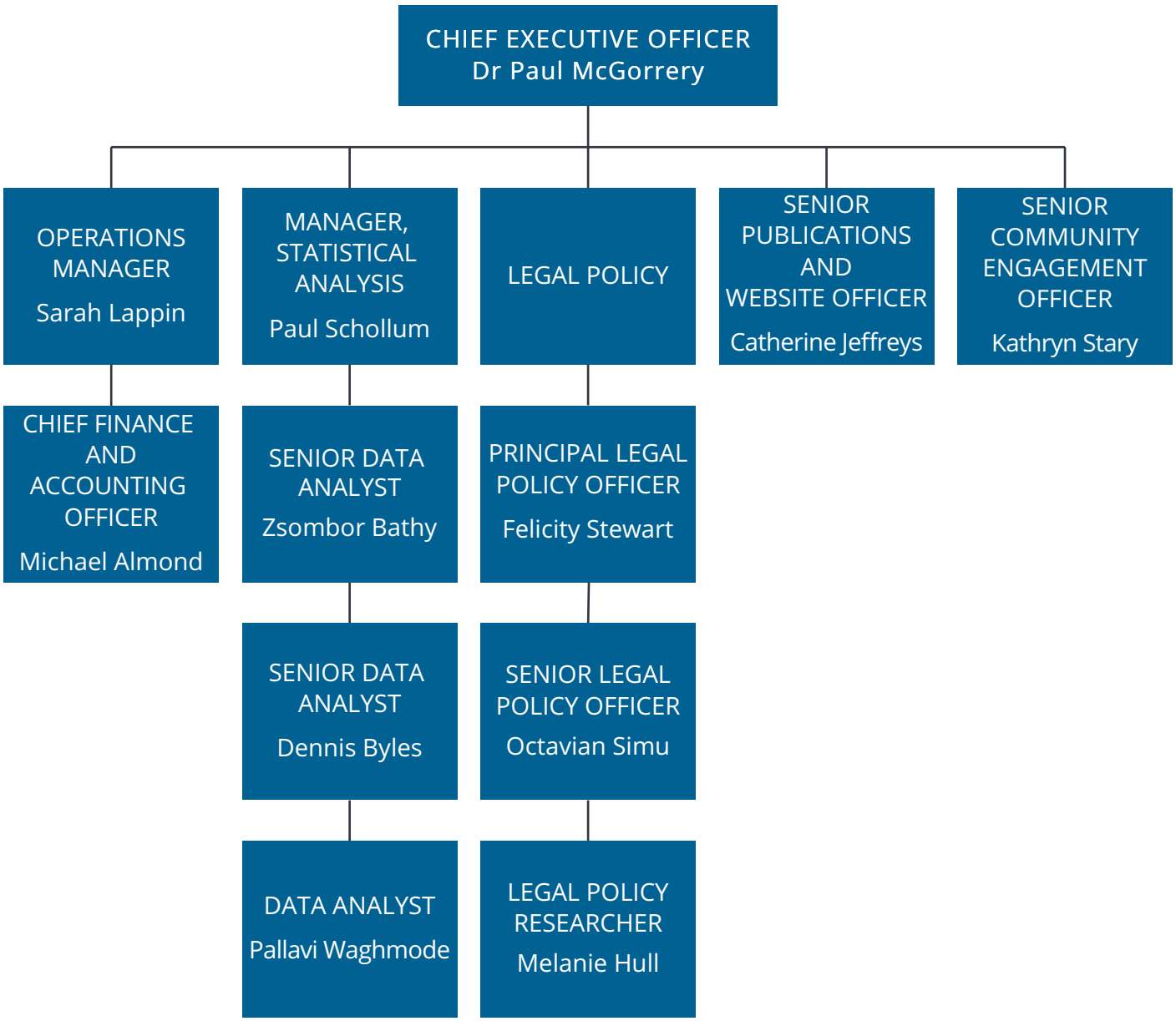
Executive Director, Criminal Law at Victoria Legal Aid

Kate is the Executive Director, Criminal Law at Victoria Legal Aid (VLA). Kate has over 20 years' experience working in the legal assistance sector and criminal legal system. Kate is committed to access to justice and client-centred legal service design and has led significant service transformation projects at VLA, including the establishment of the Help Before Court service, changes to VLA's 'bail' and 'not guilty' guidelines, and improvements to services provided to people facing remand.

Council meetings attended: 2/2

THE SECRETARIAT

The staff of the Council undertake the Council's daily work. They are experts in criminal law theory and practice, policy development, criminology, data analysis, publishing and administration. The secretariat as at 30 June 2025 are shown below.



OUR STATISTICAL PRODUCTS

One of the Council's statutory functions is to provide statistical information on sentencing, including information on current sentencing practices.

Sentencing statistics are of crucial importance to a transparent and well-functioning criminal justice system. Among other things, courts have a legislative obligation to have regard to current sentencing practices when sentencing offenders (*Sentencing Act 1991* s 5(2)(b)), including both sentencing statistics and comparable cases (*DPP v CPD* [2009] VSCA 114). The Council produces a range of statistical products, most prominently its Sentencing Snapshots and its SACStat online sentencing statistics database. We also produce various graphs and statistics on general sentencing trends, which are maintained on our website. We produce a report each year on the number of people sentenced for committing a serious offence while on a community correction order. And most recently, we have begun producing an annual series of publications titled *Sentencing in Victoria*, which provide a 10-year overview of sentencing trends in the various criminal jurisdictions in Victoria.

> **The Sentencing Advisory Council online data gives the Court the capacity to look at the statistics held only in relation to past sentences for the crime of rape that were covered by the standard sentence scheme. That is a useful feature**
>
> ***DPP v Atalay* [2024] VCC 2100, [114]**

Sentencing Advisory Council Statistics Online (SACStat)

First launched in 2012, SACStat provides sentencing data for 540 offences in the Magistrates' Court and 254 offences in the higher courts. A new version of SACStat was launched in May 2025, which included:

- redeveloping the interface for improved usability
- adding the maximum penalty and operational period (for repealed offences) for all higher courts offences
- reducing the number of graphs available for each offence to simplify the user experience
- expanding Magistrates' Court data to include sentencing outcomes for federal offences and
- for those federal offences, providing information about the specific Commonwealth sentencing orders available in all jurisdictions.

The introduction of federal sentencing data in SACStat follows the decommissioning of the Commonwealth Sentencing Database in February 2024. The Australian Law Reform Commission has for years recommended making federal sentencing data publicly available to promote consistency. This new data in SACStat – along with sentencing data about a number of federal offences in the Queensland Sentencing Advisory Council's new **DataHub**, launched in August 2024 – means

> **the sentences of 5 years and 6 months, and 6 years' imprisonment, are significantly higher than any other recorded on the database kept by the Sentencing Advisory Council**
>
> ***Barton (a pseudonym) v The King; DPP v Barton (a pseudonym) & Anor* [2025] VSCA 74, [88]**

that dedicated federal sentencing data is now publicly available.

The Council updates the data on SACStat on a regular basis, ensuring that SACStat continues to provide up-to-date sentencing data:

- statistics for the **higher courts** are updated annually and were last updated in July 2024 for 254 offences covering the five-year period to 30 June 2023
- statistics for the **Magistrates' Court** are updated biennially and were last updated in April 2024 for 540 offences covering the three-year period to 30 June 2023.

Sentencing Snapshots

The Council has been publishing Sentencing Snapshots since 2005. Each Snapshot details how a specific offence has been sentenced in the higher courts (the County and Supreme Courts) over the most recent five years. The Council currently publishes two separate batches of Sentencing Snapshots, one per year, with nine Sentencing Snapshots in each batch. The following nine Sentencing Snapshots were published in October 2024:

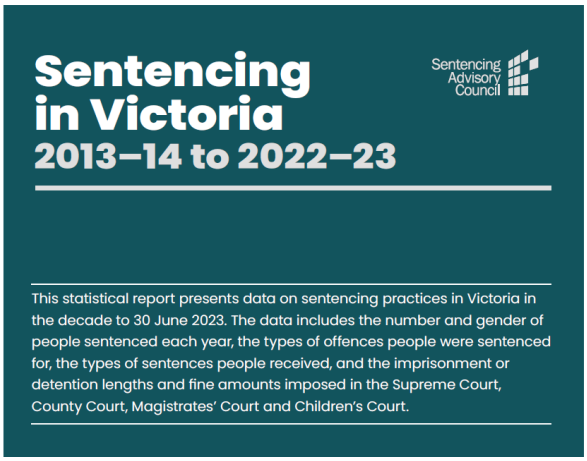
- Sentencing Snapshot 285: Armed Robbery
- Sentencing Snapshot 286: Aggravated Burglary
- Sentencing Snapshot 287: Arson
- Sentencing Snapshot 288: Intentionally Causing Serious Injury
- Sentencing Snapshot 289: Recklessly Causing Serious Injury
- Sentencing Snapshot 290: Intentionally Causing Injury
- Sentencing Snapshot 291: Trafficking in a Commercial Quantity of Drugs
- Sentencing Snapshot 292: Trafficking in a Large Commercial Quantity of Drugs
- Sentencing Snapshot 293: Cultivating a Commercial Quantity of Narcotic Plants.

> **According to the Sentencing Advisory Council's Sentencing Snapshot No 273, during the period from 2017–18 to 2021–22, of the 89 people sentenced for murder, the shortest prison terms were 13 to less than 14 years**
>
> ***R v ST* [2025] VSC 227, [159]**

Sentencing in Victoria 2013–14 to 2022–23

The second issue of the Council's new *Sentencing in Victoria* reports was published in December 2024: Sentencing in Victoria 2013–14 to 2022–23. These reports provide a high-level overview of sentencing trends in the various jurisdictions, including the Supreme Court, County Court, Magistrates' Court and Children's Court. For each of those jurisdictions, the report details:

- the number of people sentenced each year
- the gender of sentenced offenders (or if they were companies)
- the most serious offences for which offenders were sentenced
- the types of sentences they received and
- the lengths (for prison or detention) or values (for fines) of the sentences they received.



For example, in the County Court of Victoria, for the 10 years to 30 June 2023:

- 16,600 people or companies were sentenced
- 14,770 offenders were male, and the remainder were female (1,657), companies (92) or unspecified in the data (81)
- sexual assault offences were the most common principal offence type (19.2% of cases, or 3,185)
- the most common sentence type was a term of imprisonment either with or without a community correction order (70% of cases, or 11,603) and
    - the median prison sentence duration in those 11,603 cases was 3 years.

> **the parties accepted that the sentencing statistics produced by the Sentencing Advisory Council may provide some assistance … Of the 60 sentences that the statistics record as having been imposed in the County and Supreme Courts over this period, only two of the sentences were lower than four years**
>
> ***Chapman v The King*** **[2024] VSCA 205, [68]**

> **It is clear from the statistics published by the Sentencing Advisory Council that the sentences imposed in the period preceding the decision in Harrison in 2015 no longer reflect current sentencing practices**
>
> ***Di Gregorio v The King*** **[2025] VSCA 103, [86]**

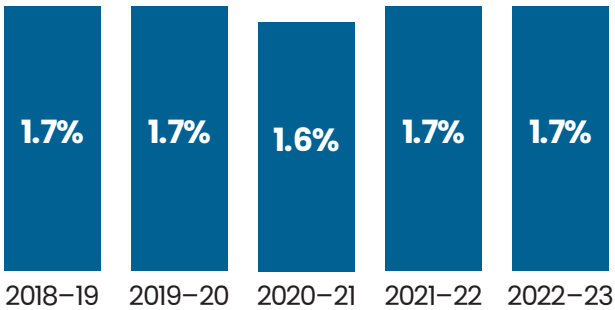
Serious Offending on a Community Correction Order

Section 104AA of the *Corrections Act 1986* (Vic) requires the Council to publish, annually, the number of people sentenced for committing a 'serious offence' (defined in legislation) while on a community correction order (CCO). In December 2024, the Council published the sixth and seventh of these reports:

- Serious Offending by People Serving a Community Correction Order 2021–22
- Serious Offending by People Serving a Community Correction Order 2022–23

Consistent with all previous reports on the topic, about 1.7% of people on a CCO are sentenced for having committed a serious offence during their CCO, with the three most common serious offences being making a threat to kill, aggravated burglary and making a threat to inflict serious injury.

Proportion of people sentenced for committing a serious offence on a CCO each year



OUR LEGAL RESEARCH AND POLICY WORK

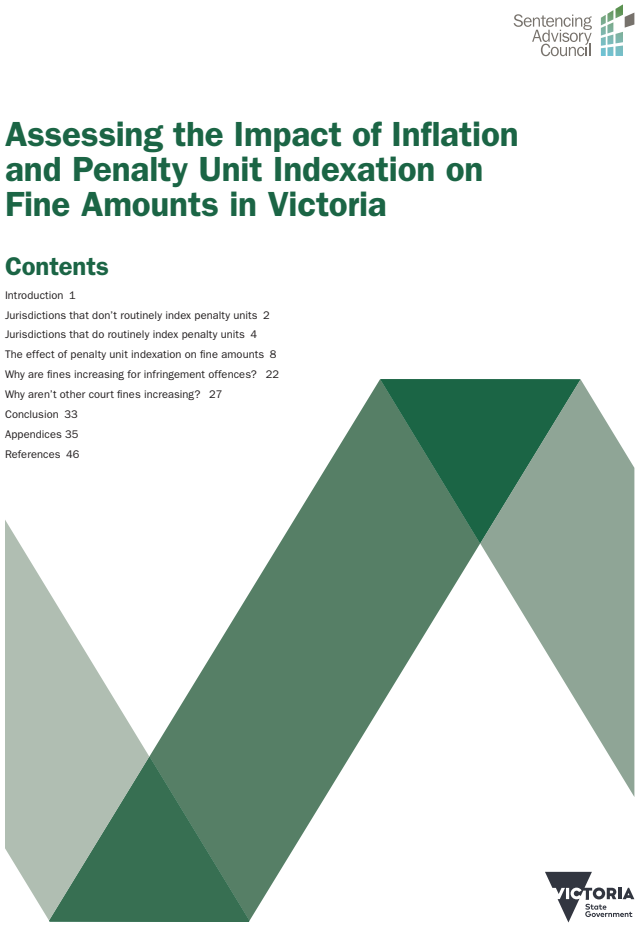
One of the Council's primary functions is the provision of independent, high-quality sentencing research and policy advice by conducting research and disseminating information on sentencing matters, and advising the Attorney-General on sentencing matters.

Assessing the Impact of Inflation and Penalty Unit Indexation on Fine Amounts in Victoria

In October 2024, the Council released a new report examining whether fines imposed in the Magistrates' Court have kept pace with inflation and the changing value of a penalty unit in Victoria between 2004 and 2023. We analysed fine data relating to the 30 offences that most commonly received fines over that period, and applied a number of statistical models to determine whether fine amounts changed over time.

Some of the key findings included:

- there were over 2 million offences that received a fine in the Magistrates' Court in the 19-year period
- for 7 of the 30 offences examined, the average fine amount largely kept pace with inflation, with most of these being traffic offences (e.g. stopping in a no-stopping area) or animal-related offences (e.g. failing to register a cat or dog)
- for the other 23 offences, the average fine amount did not seem to keep pace with inflation, being slightly or significantly below what would have been expected, especially for offences that could not originally be dealt with by way of an infringement notice.



On the release of the report, Council Director Stan Winford said:

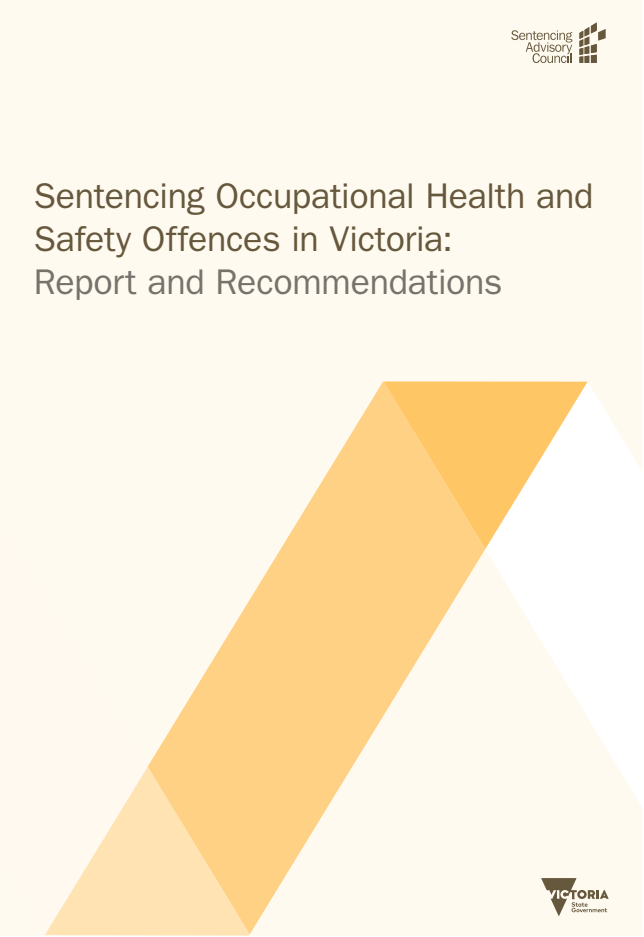
> **This report is the first review of the effect of penalty unit indexation on court fine amounts since indexation began in 2004. We found that fine amounts for some offences are increasing over time to keep pace with inflation, but others aren't. This raises some challenging issues.**

Sentencing Occupational Health and Safety Offences in Victoria: Report and Recommendations

In January 2024, the Victorian Government provided the Council with terms of reference to investigate potential reforms to the sentencing of occupational health and safety (OHS) offences. The Council was asked to review sentencing practices for OHS offences, consult with stakeholders, consider whether current sentencing practices align with community expectations, consider the role of injured workers and the families of deceased workers in the sentencing of OHS offences, and examine the enforcement of sentencing orders, especially court fines.

Over the two years of this project, the Council:

- reviewed academic and other literature on the sentencing of OHS offences
- reviewed case law about the sentencing of OHS offences
- iteratively consulted with key stakeholders, including during preliminary consultation and in testing draft recommendations for reform
- published a **statistical report** on the sentencing of OHS offences in the 19 years since the *Occupational Health and Safety Act 2004* (Vic) came into operation
- published a **consultation paper** on key areas of potential reform
- invited and received **written submissions** from key stakeholders on potential reforms
- hosted a survey on the Engage Victoria website to seek community views
- facilitated a series of community consultation events, including five in regional Victoria, to ask the community how they would have sentenced a real-life OHS case and
- in February 2025, published the final report, with 12 recommendations for reform.



The 12 recommendations in Sentencing Occupational Health and Safety Offences in Victoria: Report and Recommendations included:

Victims and other affected persons

1. Expanding the circumstances in which affected people can submit 'impact statements' during sentencing hearings in OHS cases
2. Introducing a legislative framework to enable restorative justice conferences in OHS cases
3. Piloting and evaluating the implementation of restorative justice conferences in OHS cases

Changing sentencing practices

4. Various legislative revisions to the provisions relating to health and safety undertakings, including removing the need for offenders to consent to the order
5. A new policy at WorkSafe to encourage increased use of health and safety undertakings
6. A new policy at WorkSafe to encourage increased use of adverse publicity orders
7. Increasing the maximum penalties for breach of duty offences to ensure appropriate sanctions can be imposed in especially serious cases involving large companies
8. Revising the reckless endangerment in a workplace offence
9. Asking this Council to develop a world-first legislated sentencing guideline

Fine payment

10. Amending the *OHS Act* to ensure all fines are paid into the WorkCover Authority Fund
11. Fines Victoria reviewing unpaid OHS fines and considering whether to issue declared director notices, which would hold directors personally liable for unpaid fines
12. Asking the Victorian Law Reform Commission to investigate the potential introduction of 'successor liability', which would hold new companies accountable for fines imposed on a predecessor company if they are a mere continuation of that pre-existing entity.

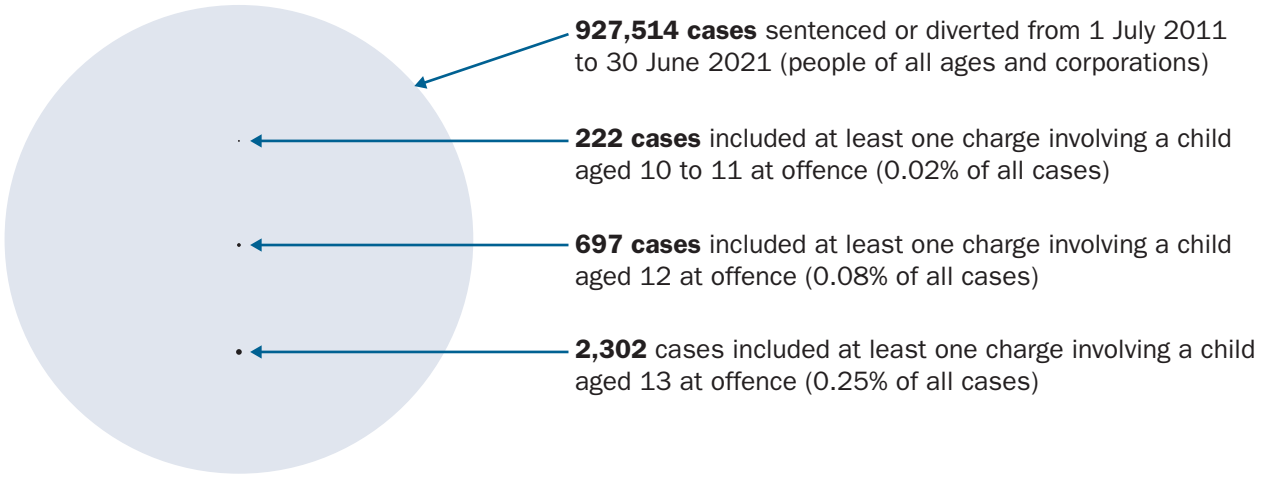
A number of these recommendations are already being implemented, with WorkSafe Victoria reviewing its policies around health and safety undertakings and adverse publicity orders, and Fines Victoria issuing the first declared director notices, all in OHS cases. The remaining recommendations are with the government for consideration.

Sentencing Younger Children's Offending in Victoria

In June 2025, we released Sentencing Younger Children's Offending in Victoria, a report examining offending by children aged 10 to 13 in Victoria. The report was designed to assist with the implementation and monitoring of measures for children aged under 14 after the introduction of the new *Youth Justice Act 2024* (Vic).

We analysed all cases sentenced or diverted in Victorian courts in the 10 years to 30 June 2021 and found that children offending while aged 10 to 13 made up less than 1 in 300 (0.32%) criminal cases in Victoria. When children aged 10 to 13 did offend, their main offences were theft (30% of charges) and property damage (14%). And of the assault/cause injury offences committed by children aged 10 to 13, most were less serious summary offences.

The report also found that Aboriginal children and children from regional Victoria were overrepresented among younger children who are sentenced or receive diversion.



Children aged 10 to 13 commonly received less serious outcomes, such as diversion or a sentence at the lower end of the sentencing hierarchy, reflecting the less serious nature of their offending as well as various mitigating factors such as age, trauma and disadvantage.

Other Ongoing Legal Policy and Research Projects

There are a number of other projects that are ongoing as at 30 June this year, which will be finalised over the next year or two.

Sentencing Commonwealth Offences

The Council is currently investigating the sentencing of Commonwealth offences in Victoria. The aim of the report is to present a comprehensive overview of how many federal offences are sentenced in Victoria, which federal offences are sentenced, who prosecutes them, and how they are sentenced.

Victoria's Prison Population

The Council has previously published three reports on Victoria's prison population, in 2007, 2013 and 2016. Building on that earlier work, following significant changes to Victoria's prison population over the last decade, this new report examines changes in Victoria's prison population for the 20 years to 30 June 2024.

Sentencing Advisory Council

Sentencing Younger Children's Offending in Victoria



Sentencing Family Violence Offenders

The aim of this report is to examine all cases sentenced in Victoria involving at least one family violence offence and to examine the types of offences in those cases, the age and gender of sentenced family violence offenders, the sentencing outcomes they receive and their reoffending patterns.

OUR EDUCATION AND ENGAGEMENT WORK

The Council's functions under the *Sentencing Act 1991* (Vic) include consulting widely on sentencing matters and disseminating information about sentencing to members of the judiciary and other interested persons.

You Be the Judge

The Council offers free and interactive You Be the Judge sessions for the general community. These 90-minute sessions are delivered in person to a group of participants who learn about sentencing and then, using a case study based on a real-life case, get the opportunity to decide what sentence they would impose, before hearing what sentence the judge imposed. Participants routinely describe the sessions as fun, engaging and highly educational.

In 2024–25, the Council delivered 11 You Be the Judge sessions to:

- law students participating in the Victorian Bar shadowing program (twice)
- Amber Community (the road trauma support agency)
- Carrum Downs Secondary College
- Neighbourhood Watch
- Victorian Legal Services Board + Commissioner
- Department of Premier and Cabinet – Justice Branch
- Victorian Bar Student Engagement Committee
- RMIT journalism students (twice)
- Women and Mentoring.

Finding and Using Sentencing Statistics

The Council also offers a one-hour interactive training session that guides participants in how to use the Council's statistical products, including SACStat, Sentencing Snapshots and the general sentencing trends on the Council's website. The Council delivered two Finding and Using Sentencing Statistics training sessions this year, to Master of Laws students at Monash University and staff at the Department of Justice and Community Safety.

Teachers' Kit

The Council produces a package of resources – collectively known as our Teachers' Kit – that enables Year 11 and 12 teachers to run their own You Be the Judge sessions in the classroom. The kit currently includes case studies for the offences of dangerous driving causing death, aggravated burglary and theft.

Virtual You Be the Judge

Since its launch in 2010, the Council's online interactive application *Virtual You Be the Judge* has helped users learn about sentencing law by inviting them to 'sentence' a real-life case.

Unlike attendees at You Be the Judge sessions, people can access and participate in *Virtual You Be the Judge* at any time.

Sentencing law, trends and online technology have, though, changed considerably since *Virtual You Be the Judge* first went live in 2010. With a generous funding grant by the Victorian Legal Services Board, the Council is currently in the process of building an entirely new version of *Virtual You Be the Judge*, with new case studies and a new interface. The new program is expected to go live in time for the 2027 school year.

Social Media

The Council uses **LinkedIn** to publicise our work, invite people to events, and inform and engage with key audiences, such as legal practitioners, journalists and the community.

www.sentencingcouncil.vic.gov.au

Our website helps us to fulfil our statutory function to disseminate statistical information and research on sentencing. Most of our website users come from Australia (87%), and 50% of all users come from Victoria (45% from Melbourne and 5% from regional and rural Victoria). Around 90% of our users arrive on our website after searching in Google for phrases such as 'Verdins principles', 'drug charges and sentences Australia' and 'sentencing principles'. Close to 15% of users viewed our pages on maximum penalties, reoffending in Victoria and sentencing principles.

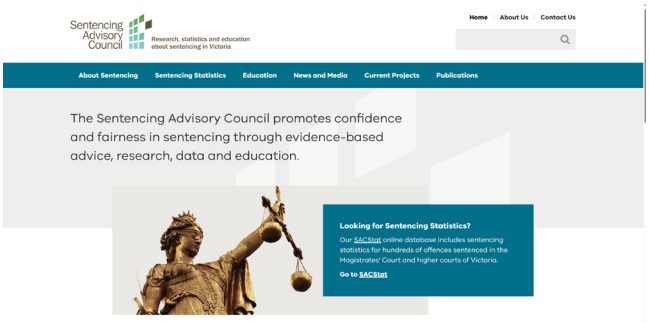
All of our publications since we were first established (numbering close to 200) are available through our website. Our most accessed publication this financial year was our final report on occupational health and safety offences in Victoria, which was downloaded over 1,000 times following its release in February 2025. Other popular publications included *A Quick Guide to Sentencing* and our You Be the Judge teaching materials for years 11 and 12.

Our main statistical products are our Sentencing Snapshots and our SACStat database of sentencing statistics. Our nearly 300 Snapshots generated around 17,000 pageviews this financial year.

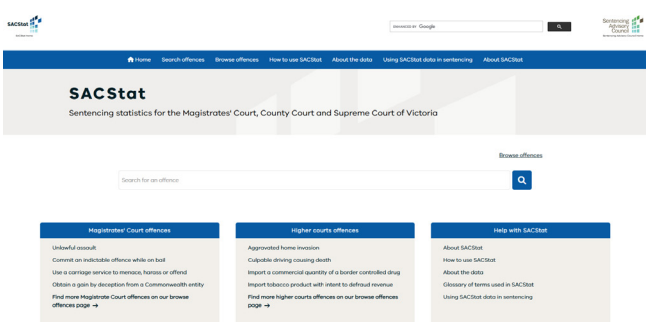
www.sacstat.vic.gov.au

In May 2025, we moved SACStat to its own domain at **www.sacstat.vic.gov.au**. Before the move, SACStat had over 80,000 pageviews for the financial year.

www.sentencingcouncil.vic.gov.au homepage



www.sacstat.vic.gov.au homepage



Consultation in 2024–25

Judicial	Magistrates' Court of Victoria; County Court of Victoria; Supreme Court of Victoria; Children's Court of Victoria
Government	Aboriginal Justice Caucus; Adult Parole Board; Australian Bureau of Statistics; Commissioner for Children and Young People; Corrections Victoria; Crime Statistics Agency; Department of Justice and Community Safety; Department of Treasury and Finance; Environment Protection Authority; Fines Victoria; Judicial College of Victoria; Post Sentence Authority; Productivity Commission; Victims of Crime Commissioner; Victoria Police; Workplace Incidents Consultative Committee; WorkSafe Victoria
Legal Profession	Ariadne French (barrister); Children's Court Bar Association; Criminal Bar Association; Federation of Community Legal Centres; Herbert Smith Freehills; Karen Argiropoulos SC (barrister); Law Institute of Victoria; Leigh Crosbie (barrister); Office of Public Prosecutions; Office of the Commonwealth Director of Public Prosecutions; Tim Bourbon (barrister); Victoria Law Foundation; Victoria Legal Aid; Victorian Aboriginal Legal Service; Victorian Legal Services Board + Commissioner; Youthlaw
Academia	Australian Centre for Justice and Innovation (Monash University); Centre for Innovative Justice (RMIT University); Emeritus Professor Arie Freiberg AM; Associate Professor Natalia Antolak-Saper (Monash University); Associate Professor Susan Baidawi (Monash University)
Non-Government Organisations	Australian Association for Restorative Justice; Australian Industry Group (Ai Group); Australian Institute for Health and Safety; Community and Public Sector Union (CPSU); Construction, Forestry and Maritime Employees Union (CFMEU); Jesuit Social Services; Smart Justice for Young People; Uniting Vic.Tas; Victorian Aboriginal Child and Community Agency; Victorian Automotive Chamber of Commerce; Victorian Congress of Employer Associations ; Victorian Trades Hall Council

MEASURING OUR INFLUENCE

One measure of our influence is the extent to which our work is cited by others, in judgments, in submissions to government inquiries, in academic works such as books, journal articles and PhD theses, in government reports, and in the media. In 2024–25, the Council's research, statistical products and educational resources were cited in at least 53 academic works and government or related reports, and 89 published higher courts and appeal judgments.

Case Citations

DPP v Nordic Elevators Pty Ltd & Anor [2025] VSC 379
DPP v Sidoni [2025] VCC 724
DPP v Tzounos [2025] VCC 808
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Ji v The King [2025] VSCA 113
Di Gregorio v The King [2025] VSCA 103
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DPP v Cole [2025] VCC 577
R v ST [2025] VSC 227
DPP v Ofli [2025] VCC 519
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DPP v Gabriel [2025] VCC 595
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DPP v 623452924HAV Pty Ltd [2025] VCC 379
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DPP v Le [2025] VCC 373
DPP v Energy Australia (Yallourn) [2025] VCC 329
DPP v Tofi [2025] VCC 330
DPP v Lewis [2025] VCC 283
DPP v Gioffre [2025] VCC 269
DPP v Stockil [2025] VCC 260
R v Fenwick [2025] VSC 95
Andrews v The King [2025] VSCA 26
DPP v Chambers [2025] VSC 63
DPP v Hoover (a pseudonym) [2025] VCC 157
DPP v Wrench (a pseudonym) [2025] VCC 111
DPP v Waterhouse [2025] VSC 67
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Comer v The King [2025] VSCA 8
R v Uluivuya [2025] VSC 29
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Shari v Victorian Aboriginal Health Service [2024] VCAT 1223
DPP v Atalay [2024] VCC 2100
DPP v Al Hilo & Ors [2024] VCC 1961
DPP v Beaton [2024] VCC 1993
DPP v Pyle [2024] VCC 2074
DPP v Daniels (a pseudonym) [2024] VCC 1854

Armstrong v The King [2024] VSCA 316
DPP v Sulemani [2024] VCC 2077
DPP v Haileselassie [2024] VCC 2071
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Re Sahin [2024] VSC 748
DPP v Le [2024] VCC 1937
DPP v Dean & Anor [2024] VCC 1602
DPP v Batsanes [2024] VCC 1702
Nguyen v The King [2024] VSCA 290
DPP v Cousins [2024] VCC 1906
DPP v Yarra Valley Park Lane Holiday Park Pty Ltd [2024] VCC 1863
Kwag v The King [2024] VSCA 279
DPP v Dand [2024] VCC 1791
Liberatore v The King [2024] VSCA 263
DPP v Brown [2024] VCC 1785
DPP v Pritchard [2024] VSC 660
DPP v Randall (a pseudonym) [2024] VCC 1748
DPP v Goeldner [2024] VCC 1749
DPP v Jenkins (a pseudonym) [2024] VCC 1709
R v Hagi Ali & Anor [2024] VSC 645
DPP v Thomas [2024] VSC 659
Dennert v The King [2024] VSCA 250
R v Lynn [2024] VSC 635
DPP v Deak [2024] VSC 723
DPP v Platten [2024] VCC 1612
DPP v Sprott [2024] VCC 1608
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Chapman v The King [2024] VSCA 205
DPP v Christie [2024] VSCA 198
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DPP v Cheng [2024] VCC 1228
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Media

In 2024–25, we received 69 media mentions in a combination of television, newspaper, radio, social media and other online coverage with a potential reach of 4.45 million people (isentia analytics). Most of our reach was via online and print newspapers (3.9 million people), while the remainder was via AM radio, other online coverage and television.

GOVERNANCE

As a public entity, the Council is required to implement accountable and effective governance under the *Financial Management Act 1994*, the *Public Administration Act 2004*, the *Audit Act 1994*, and other applicable laws, regulations and directions from the Minister of Finance.

Audit and Finance Committee

As at 30 June 2025, the Council's Audit and Finance Committee consists of the following:

- Sam Jones (Chair and Independent Member)
- Robyn Dyt (Independent Member)
- Dr Jana Katerinskaja (Board Representative).

The main responsibilities of the Audit and Finance Committee are to:

- review and report independently to the Council on the annual report and all other financial information published by the Council
- assist the Council in reviewing the effectiveness of the Council's internal control environment covering effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations
- ensure the Council's resources are adequate and used effectively, including liaising with the external auditors
- consider recommendations made by external auditors and review the implementation of actions to resolve issues raised and
- oversee the effective operation of the risk management framework.

Compliance with the *Building Act 1993*

The Council does not own nor control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

Compliance with the *Carers Recognition Act 2012*

Council staff are made aware of their entitlement to carers leave on commencement. Staff also have access to the Department of Justice and Community Safety induction, training and awareness activities, including in relation to carer obligations.

Compliance with the *Disability Act 2006*

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community. The Council facilitates access by people with disabilities to the information it publishes by providing an accessibility-compliant website and publishing all materials in accessible formats. Contributions to the Council's work can be provided in writing (by post, email or through web-based forms) or through face-to-face or online meetings. The Council will also receive submissions over the telephone if requested.

The Council's offices are wheelchair accessible and have wheelchair accessible facilities.

Compliance with the *Local Jobs First Act 2003*

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee policy which were previously administered separately. Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at $3 million or more in metropolitan Melbourne or for statewide projects, or $1 million or more for projects in regional Victoria. The Council did not enter into any contracts to which the VIPP or the Local Jobs First policy applied in 2024–25.

Compliance with the *Public Interest Disclosures Act 2012*

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

The Council does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

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

There were no relevant disclosures relating to the Council in 2024–25.

Reporting Procedures

Disclosures of improper conduct or detrimental action by the Council or any of its employees may be made to the Independent Broad-Based Anti-Corruption Commission (IBAC) at:

Level 1, North Tower
459 Collins Street
Melbourne VIC 3000
Tel: 1300 735 135
Internet: www.ibac.vic.gov.au

Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure that where services compete, or potentially compete, with the private sector, any net advantage arising from government ownership is accounted for if it is not in the public interest.

Government businesses are required to set a competitively neutral price, which accounts for any net advantage that comes from public ownership. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

Table 1: Consultancy engagements greater than $10,000

Consultant	Purpose of consultant	Approved expenditure	Actual expenditure
Strathmore Accounting & Audit Services	Perform role of CFAO	$23,000	$23,222

Details of Consultancy Engagements Greater Than $10,000

In 2024–25, there was one consultancy where the total fees payable were $10,000 or greater. The total expenditure incurred during 2024–25 in relation to that consultancy was $23,222 (excluding GST). The details of that consultancy are in Table 1.

Details of Consultancy Engagements Under $10,000

In 2024–25, there was one consultancy where the total fees payable were less than $10,000. The total expenditure incurred during 2024–25 in relation to that consultancy was $9,200 (excluding GST). The details of that consultancy are in Table 2.

Details of Government Advertising Expenditure

For the 2024–25 reporting period, the Council did not engage in any disclosable government advertising campaigns.

Disclosure of Major Contracts

For the 2024–25 reporting period, the Council did not enter into any disclosable major contracts.

Disclosure of Asset Maturity Assessment

The Council does not hold any assets subject to the requirements of the Asset Management Accountability Framework (AMAF).

Summary of Environmental Performance

The Council is committed to environmental sustainability in its operations. The Council supports the Victorian public sector in adopting new technology that lowers emissions and increases environmental sustainability. The Council makes use of Victorian Law Reform Commission (VLRC) offices and facilities to perform its functions, and any reporting requirements of the office are met by VLRC.

Occupational Health and Safety

The Council's occupational health and safety (OHS) strategy is to ensure all staff remain safe and healthy at work.

During the 2024–25 financial year, the Council continued its health and safety initiatives by conducting an annual office walkaround to identify and respond to any OHS risks, by offering annual influenza vaccinations to staff, and by ensuring all staff have access to standing

Table 2: Consultancy engagements under $10,000

Consultant	Purpose of consultant	Approved expenditure	Actual expenditure
Chris Gill	Deliver You Be the Judge sessions	$9,200	$9,200

desks and ergonomic equipment, both at the Council's offices and when working from home.

To ensure preparedness in case of emergencies, the Council has two designated fire wardens who undergo regular training throughout the year.

The Council also has a dedicated mental health first aid officer.

There were no reported OHS incidents in the 2024–25 period, and no WorkCover claims were lodged within that timeframe.

Freedom of Information

The *Freedom of Information Act 1982* (the Act) allows the public a right of access to documents held by the Department. For the year ending 30 June 2025, the Council received no requests for information under this Act.

Making an FOI Request

FOI requests can be lodged online at www.justice.vic.gov.au/freedom-of-information-online-form or by using the **form** on the Office of the Victorian Information Commissioner's website. An application fee of $33.60 applies. Access to documents can also be obtained through a written request to the Council's Freedom of Information Manager. When making an FOI request, applicants should ensure requests are in writing and should clearly identify what types of material/documents are being sought. Requests for documents in the possession of the Council should be addressed to contact@sentencingcouncil.vic.gov.au.

Employment and Conduct Principles

The Council is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

Information and Communication Technology Expenditure

In 2024–25, the Council had a total information and communication (ICT) expenditure of $23,978 (Table 3).

Workforce Data

The Council implements the directions of the Victorian Public Sector Commission with respect to upholding public sector conduct, managing and valuing diversity, managing underperformance, reviewing personal grievances and selecting on merit.

The Council, through the Department of Justice and Community Safety, has a suite of detailed employment policies, including policies with respect to grievance resolution, underperformance, recruitment, redeployment and diversity.

Table 3: ITC expenditure

Business as usual ICT expenditure	Non-business as usual ICT expenditure	Total capital expenditure
$23,978	$0	$0

Comparative Workforce Data

The following table discloses the head count and full-time staff equivalent (FTE) of all active public service employees of the Sentencing Advisory Council, employed in the last full pay period in June of the current reporting period, and in the last full pay period in June (2025) of the previous reporting period (2024).

Table 4: Details of employment levels as at 30 June 2024 and 30 June 2025

	All employees number (headcount)	FTE	Ongoing full-time (headcount)	Ongoing part-time (headcount)	FTE	Fixed term and casual number (headcount)	FTE
June 2024							
Gender							
Male	5		4	1			
Female	5		4	1			
Self-described	n	n	n	n	n	n	n
VPS 1–6 grades							
VPS 1							
VPS 2							
VPS 3	1	1	1		1		
VPS 4	1	1	1		1		
VPS 5	5	4.8	4	1	4.8		
VPS 6	2	1.6	1	1	1.6		
Executive	1	1	1		1		
Total employees	**10**	**9.4**	**8**	**2**	**9.4**	**0**	**0**
June 2025							
Gender							
Male	5		4	1			
Female	6		5	1			
Self-described	n	n	n	n	n	n	n
VPS 1–6 grades							
VPS 1							
VPS 2							
VPS 3	1	1	1		1		
VPS 4	1	1	1		1		
VPS 5	6	5.8	5	1	5.8		
VPS 6	2	1.7	1	1	1.7		
VPS 7	1	1	1		1		
Total employees	**11**	**10.5**	**9**	**2**	**10.5**	**0**	**0**

Five-Year Financial Summary

Table 5: Financial results and position, 2020–21 to 2024–25

	Notes	2024–25	2023–24	2022–23	2021–22	2020–21
Income						
Grants from Department of Justice and Community Safety	(a)	1,650,900	1,580,000	1,563,600	1,717,200	1,956,000
Victorian Legal Services Board – Grant	(b)	466,200	800,000	–	350,000	–
Total Income	(c)	2,117,100	2,380,000	1,563,600	2,067,200	1,956,000
Expenses	(d)	2,035,718	1,827,987	1,509,527	1,956,814	1,953,858
Other economic flows	(e)	– 958	5,096	2,041	24,419	11,618
Net result for the period	(f)	80,424	557,108	56,114	134,805	13,761
Net cash flow from operating activities	(g)	194,180	675,916	118,794	238,794	115,402
Total assets	(h)	1,763,410	1,805,085	908,831	1,106,893	1,070,400
Total liabilities	(i)	511,319	633,418	294,271	558,347	659,771

Notes – movements between 2023–24 and 2024–25

(a) Increase reflects indexation arrangements and additional grant funds provided to fund the employee lump sum payments required to be paid under the new EBA agreement.

(b) During 2023–24, the Victorian Legal Services Board (VLSB) provided an operating grant of $450,000 and a one-off further grant of $350,000 for the upgrade of the Council's *Virtual You Be the Judge* software program. The VLSB grant for 2024–25 of $466,200, was for operating purposes only.

(c) The decrease in total income relates to the reduction in grant funds provided by the VLSB – refer (b).

(d) Expenditure in 2024–25 increased by $207,731 (11.4%) mainly due to an increase in payroll costs associated with the new EBA agreement and the engagement of another staff member.

(e) Other economic flows amounted to a loss of $958. This item reflects the loss arising from the revaluation of the long service leave liabilities to their present value. There is no relationship between years with this item.

(f) Net result for the period decreased by $476,684 (85.6%) which mainly reflects the increased expenditure and reduced VLSB grant funding compared to the prior year.

(g) Net cash flows from operating activities decreased by $481,736 (71.3%). This mainly reflects the reduced VLSB grant funding and increased expenditure compared to the prior year.

(h) Total assets decreased by $41,675 (2.3%). The decrease reflects the depreciation on the right-of-use asset under the AASB 16 Lease Accounting Standard. This decrease was partly offset by the increase in funds held in trust.

(i) Total liabilities decreased by $128,599 (20.3%). This is mainly due to another 12 months elapsed on the office lease which commenced on 1 July 2023 for a 3.5-year period. Under the AASB 16 Lease Accounting Standard, rental payments are essentially treated as a repayment of the ROU liability.

Additional Information Available on Request

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the Council and are available on request, subject to the provisions of the *Freedom of Information Act 1982*:

(a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers
(b) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary
(c) details of publications produced by the Council about the activities of the Council and how these can be obtained
(d) details of major research and development activities undertaken by the Council
(e) details of major promotional, public relations and marketing activities undertaken by the Council to develop community awareness of the services provided by the Council
(f) details of assessments and measures undertaken to improve the occupational health and safety of employees
(g) a general statement on industrial relations within the Council and details of time lost through industrial accidents and disputes and
(h) details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed to for each engagement.

The information is available on request from:

Operations Manager
Phone: 1300 363 196
Email: contact@sentencingcouncil.vic.gov.au

Attestation

I, Stan Winford, on behalf of the Responsible Body, certify that the Sentencing Advisory Council has complied with the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and Instructions.



Stan Winford
Director
Sentencing Advisory Council

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

How This Report Is Structured

The Sentencing Advisory Council has presented its audited general-purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with the information about the Sentencing Advisory Council stewardship of resources entrusted to it.

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DECLARATION IN THE FINANCIAL STATEMENTS

Accountable Officer, Chief Finance and Accounting Officer and Chairperson's Declaration

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions and events during the year ended 30 June 2025 and financial position of the Council as at 30 June 2025.

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

We authorise the attached financial statements for issue on 27 November 2025.



Stan Winford
Acting Deputy Chair
Sentencing Advisory Council
Melbourne
27 Nov 2025



Dr Paul McGorrery
Chief Executive Officer
Sentencing Advisory Council
Melbourne
27 Nov 2025



Michael Almond
Chief Finance and Accounting Officer
Sentencing Advisory Council
Melbourne
27 Nov 2025

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of the Sentencing Advisory Council

Opinion	I have audited the financial report of the Sentencing Advisory Council (the Council) which comprises the: • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration by the Accountable Officer, Chief Finance and Accounting Officer and Chairperson. In my opinion the financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards-Simplified Disclosures.
Basis for opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board' responsibilities for the financial report	The Board of the Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards- Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
10 December 2025

Charlotte Jeffries
as delegate for the Auditor-General of Victoria

COMPREHENSIVE OPERATING STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	2025 $	2024 $
Income from transactions			
Grants – Department of Justice and Community Safety	2.1	1,650,900	1,580,000
Grants – Victorian Legal Services Board	2.1	466,200	800,000
Total income from transactions		**2,117,100**	**2,380,000**
Expenses from transactions			
Employee expenses	3.1.1	1,718,152	1,547,098
Depreciation expense	4.1.1	119,786	119,786
Interest expense	6.1.2	12,606	18,024
Supplies and services	3.2	185,174	143,079
Total expenses from transactions		**2,035,718**	**1,827,987**
Net result from transactions (net operating balance)		**81,382**	**552,013**
Other economic flows included in net result			
Other gains/(losses) from other economic flows	8.1	(958)	5,096
Total other economic flows included in net result		**(958)**	**5,096**
Net result		**80,424**	**557,108**
Comprehensive result		**80,424**	**557,108**

The accompanying notes form part of these financial statements.

BALANCE SHEET
AS AT 30 JUNE 2025

	Notes	2025 $	2024 $
Assets			
Funds held in trust	6.3	766,351	688,940
Receivables	5.1	817,357	816,657
Total financial assets		**1,583,708**	**1,505,597**
Other non-financial assets			
Property, plant and equipment	4.1	179,701	299,487
Total non-financial assets		179,701	299,487
Total assets		**1,763,410**	**1,805,085**
Liabilities			
Payables	5.2	43,298	47,206
Borrowings	6.1	195,528	312,297
Employee-related provisions	3.1.2	272,492	273,915
Total liabilities		**511,319**	**633,418**
Net assets		**1,252,091**	**1,171,667**
Equity			
Accumulated surplus/(deficit)		917,600	837,176
Contributed capital		334,491	334,491
Net worth		**1,252,091**	**1,171,667**

The accompanying notes form part of these financial statements.

CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	2025 $	2024 $
Cash flows from operating activities			
Receipts			
Receipts from the Department of Justice and Community Safety		1,650,200	1,548,644
Receipts from the Victorian Legal Services Board		466,200	800,000
Total receipts		**2,116,400**	2,348,644
Payments			
Payments to suppliers and employees		1,909,614	1,654,704
Interest paid		12,606	18,024
Total payments		**1,922,220**	1,672,728
Net cash flows from/(used in) operating activities		**194,180**	675,916
Cash flows from/(used in) financing activities			
Repayment of lease liabilities		**(116,769)**	**(106,976)**
Net cash flows from/(used in) financing activities		**(116,769)**	**(106,976)**
Net increase/(decrease) in cash and cash equivalents		**77,411**	**568,940**
Cash and cash equivalents at the beginning of the financial year		688,940	120,000
Cash and cash equivalents at the end of the financial year		**766,351**	**688,940**

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Accumulated surplus $	Contributed capital $	Total $
Balance at 1 July 2023	280,068	334,491	614,559
Capital contributions	–	–	–
Net result for year	557,108	–	557,108
Balance at 30 June 2024	837,176	334,491	1,171,667
Capital contributions	–	–	–
Net result for year	80,424	–	80,424
Balance at 30 June 2025	917,600	334,491	1,252,091

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

1. ABOUT THIS REPORT

The Council is an independent government-funded body established under Part 9A of the *Sentencing Act 1991*. The Council was formed to implement and enable properly informed public opinion to be considered in the sentencing process, as well as the dissemination of up-to-date and accurate sentencing data to assist judges in their role to promote consistency in sentencing outcomes.

Its principal address is:

Sentencing Advisory Council
3/333 Queen Street
MELBOURNE VIC 3000

The financial statements include all the controlled activities of the Council. A description of the nature of the Council's operations and its principal activities is included in the report of operations on pages 3–34, which does not form part of these financial statements.

Basis of Preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-For-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

The Council is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The Council's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As the Council is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

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

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

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

Capital grants that have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

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

These financial statements cover the Sentencing Advisory Council as an individual reporting entity and include all the controlled activities of the Council.

All amounts in the financial statements have been rounded to the nearest dollar unless otherwise stated.

Compliance Information

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

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

To gain a better understanding of the terminology used in this report, a glossary of terms and style conventions can be found in Notes 8.7 and 8.8.

These annual financial statements were authorised for issue by the Acting Deputy Chair of the Council on 27 November 2025.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

To enable the Council to fulfil its objectives and provide services including the conduct of research on sentencing matters and the provision of statistical information on current sentencing practices to members of the judiciary and other interested persons, it receives income consisting of accrual based parliamentary appropriations. The Council also receives a grant from the Victorian Legal Services Board.

Structure

2.1 Summary of Income That Funds the Delivery of Our Services 46

2.1 Summary of Income That Funds the Delivery of Our Services

	Notes	2025 $	2024 $
Grants			
Department of Justice and Community Safety	2.1.1	1,650,900	1,580,000
Victorian Legal Services Board Grant	2.1.2	466,200	800,000
Total grants		**2,117,100**	2,380,000
Total income		**2,117,100**	2,380,000

Funds received from the Department of Justice and Community Safety are an appropriation grant.

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

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, are recognised when the Council has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Council recognises any related contributions by owners, increases in liabilities, decreases

in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

(a) contributions by owners, in accordance with AASB 1004
(b) a lease liability, in accordance with AASB 16
(c) a financial instrument, in accordance with AASB 9 or
(d) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

2.1.1 Appropriations

Once annual parliamentary appropriations are applied by the Treasurer, they become controlled by the Council and are recognised as income when applied for the purposes defined under the relevant Appropriations Act. The appropriation amount includes funding for discretionary items, such as amortisation and depreciation.

Output Appropriations

Income from the outputs that the Council provides to the government is recognised when those outputs have been delivered, and the relevant Minister has certified delivery of those outputs in accordance with specified performance criteria.

2.1.2 Grants

The Council received a grant of $466,200 from the Victorian Legal Services Board in 2024–25 from the Board's Public Purpose fund. This amount was paid to the Council under Section 144 of the *Legal Profession Uniform Law Application Act 2014*. The grant was provided to assist the Council in carrying out its legislative functions and to help meet expected budgetary shortfalls over the medium term. An amount of $766,351 of this grant remained unexpended as at 30 June 2025. Of this amount, $350,000 has been provided for the upgrade of the Council's *Virtual You Be the Judge*, interactive software.

These grant funds are held by the Department of Justice and Community Safety in a General Trust Fund until they are required to assist in meeting the Council's operating expenses. The Department of Justice and Community Safety monitors the use of the trust funds and appropriation amounts for meeting the operating expenditure of the Council.

3. THE COST OF DELIVERING SERVICES

Introduction

This section presents the costs incurred by the Sentencing Advisory Council in delivering its sentencing research and the collation of statistical information on sentencing matters and relates to benefits consumed within the relevant financial year. The Council's largest cost relates to its employees. Obligations directly associated with current employees that have not been settled at balance date are also presented in this note, in the form of unpaid leave entitlements. In addition, supplies and services expenditure, including rental outgoing costs and services expenditure, are also presented in this note.

Structure

3.1 Expenses Incurred in Delivery of Services 48
3.2 Other Operating Expenses 51

3.1 Expenses Incurred in Delivery of Services

3.1.1 Employee Benefits in the Comprehensive Operating Statement

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

	Notes	2025 $	2024 $
Employee expenses			
Post employment benefits:			
– Defined contribution superannuation expense		164,595	137,352
Salaries and wages, annual leave and long service leave		1,553,556	1,360,714
Voluntary departure package		–	49,032
Total employee expenses		**1,718,152**	1,547,098

3.1.2 Employee-Related Provisions

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

	2025 $	2024 $
Current provisions		
Annual leave	90,341	76,642
Long service leave	115,664	141,057
Provisions for on-costs	55,636	52,108
Total current provisions	**261,642**	269,806
Non-current provisions		
Employee benefits – long service leave	8,978	3,427
Employee benefits on-costs	1,873	682
Total non-current provisions	**10,851**	4,109
Total provisions	**272,492**	273,915

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

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

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

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

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

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

The components of this current LSL liability are measured at:

- undiscounted value – if the Council expects to wholly settle within 12 months or
- present value – if the Council does not expect to wholly settle within 12 months.

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

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

3.1.3 Superannuation Contributions

Employees of the Council are entitled to receive superannuation benefits, and the Council contributes to defined contribution plans.

	2025 $	2024 $
Defined contribution plans:		
VicSuper	70,473	42,161
Various other funds	94,122	95,192
Total	**164,595**	137,352

3.2 Other Operating Expenses

Other operating expenses represent the day-to-day running costs incurred in normal operations. They also include bad debts expense from transactions that are mutually agreed.

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

	2025 $	2024 $
Supplies and services		
Purchase of supplies and consumables	35,555	25,153
Purchase of services	104,222	71,193
Maintenance	1,196	787
Rental costs and outgoings	44,201	45,946
Total supplies and services	**185,174**	143,079

4. KEY ASSETS AVAILABLE TO SUPPORT SERVICE DELIVERY

Introduction

The Council controls plant and equipment that provide a benefit over multiple financial years that are utilised in fulfilling its objectives and conducting its activities. These assets represent the resources that have been entrusted to the Council to be utilised for delivery of its services through supporting its sentencing research and data collation activities. The Council's asset capitalisation threshold is $5,000 for all assets, with items of a portable and attractive nature being separately recorded and monitored.

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

Structure

4.1 Property, Plant and Equipment 53

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025 $	2024 $	2025 $	2024 $	2025 $	2024 $
Right-of-use leased office space	419,273	419,273	239,573	119,786	179,701	299,487
Net carrying amount	**419,273**	**419,273**	**239,573**	**119,786**	**179,701**	**299,487**

4.1 Property, Plant and Equipment

Right-of-Use Asset Acquired by Lessees (Under AASB 16) – Initial Measurement

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

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

Subsequent Measurement

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

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

Impairment of Property, Plant and Equipment

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

4.1.1 Depreciation

Charge for the period	2025 $	2024 $
Building	119,786	119,786
Total depreciation and amortisation	**119,786**	**119,786**

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. The estimated useful life of the leased asset for the current year was based on the remaining term of the building lease at 1 July 2024 – two and a half years.

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

4.1.2 Reconciliation of Movements in Carrying Amount of Property, Plant and Equipment

	Buildings $
Opening balance 1 July 2024[(a)]	**299,487**
Depreciation	(119,786)
Closing balance 30 June 2025	**179,701**

(a) Fair value assessments have been performed for all assets in this functions of government group and the decision was made that movements were not material (less than or equal to 10 per cent) for a full revaluation.

5. OTHER ASSETS AND LIABILITIES

Introduction

This section sets out the remaining assets and liabilities that arose from the Council's operations. These accounting balances arise as a result of transactions from the Council's operations and are generally temporary in nature apart from the amount owing from the Victorian Government. They reflect the timing of receipts and payments relative to the period in which the Council consumes or provides the associated services.

Structure

5.1 Receivables 55
5.2 Payables 56

5.1 Receivables

	2025 $	2024 $
Current receivables		
Statutory		
Amount owing from Victorian Government	806,506	812,549
Total current receivables	**806,506**	812,549
Non-current receivables		
Statutory		
Amount owing from Victorian Government	10,851	4,109
Total non-current receivables	**10,851**	4,109
Total receivables	**817,357**	816,657

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The Council applies AASB 9 *Financial Instruments*, for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Department of Justice and Community Safety represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about the Council's impairment policies, exposure to credit risk and the calculation of the allowance are in Note 7.

5.2 Payables

	2025 $	2024 $
Current payables		
Contractual		
Supplies and services	32,900	40,664
Employee benefits	10,398	6,541
Total payables	**43,298**	47,206

Payables consist of contractual payables, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid.

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

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

6. HOW WE FINANCED OUR OPERATIONS

Introduction

This section includes disclosures of balances that allow management to fund the operations of the business. These financial instruments include borrowings and trust fund balances. Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

The note specifically provides information on the operating lease arrangements that have been classified as borrowings under AASB 16, along with interest expenses (the cost of borrowings) and other information related to these financing activities of the Council.

Structure

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6.2 Leases 58
6.3 Cash Equivalent Balances 60
6.4 Commitments for Expenditure 60

6.1 Borrowings

	2025 $	2024 $
Current borrowings		
Lease liabilities ROU asset[a]	127,206	116,769
Total current borrowings	**127,206**	116,769
Non-current borrowings		
Lease liabilities ROU asset[a]	68,323	195,528
Total non-current borrowings	68,323	195,528
Total borrowings	**195,528**	**312,297**

(a) Secured by the assets leased. Leases liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

'Borrowings' refer to the lease liabilities for the right-of-use asset. Borrowings are classified as financial instruments. The Council has designated the ROU asset lease at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise. For financial liabilities designated at fair value through net result, all transaction costs are expensed as incurred. And they are subsequently

measured at fair value with changes in fair value relating to the Council's own credit risk recognised in other comprehensive income and the remaining amount of changes in fair value recognised in net result.

6.1.1 Maturity Analysis of Borrowings

			Maturity dates			
Maturity analysis of borrowings	**Carrying amount**	**Nominal amount**	**Less than 1 month**	**1–3 months**	**3 months – 1 year**	**1–5 years**
2025						
Lease liabilities	195,528	195,528	10,366	20,858	95,981	68,323
Total	**195,528**	**195,528**	**10,366**	**20,858**	**95,981**	**68,323**

			Maturity dates			
Maturity analysis of borrowings	**Carrying amount**	**Nominal amount**	**Less than 1 month**	**1–3 months**	**3 months – 1 year**	**1–5 years**
2024						
Lease liabilities	312,297	312,297	9,516	19,147	88,106	195,528
Total	**312,297**	**312,297**	**9,516**	**19,147**	**88,106**	**195,528**

6.1.2 Interest Expenses

Interest expense	**2025 $**	**2024 $**
Interest on lease liabilities	12,606	18,024

'Interest expense' includes the implicit interest component relating to the right-of-use lease liability repayments.

6.2 Leases

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

The Council's Leasing Activities

The Council subleases its office space from the Victorian Law Reform Commission. The sublease contract for the office space was renegotiated to reflect market rentals for a three-and-a-half-year period commencing 1 July 2023.

As at 30 June 2025, the lease term had a further one and a half years to expire.

6.2.1 Right-of-Use Assets

Right-of-use assets are presented in Note 4.1.

6.2.2 Recognition and Measurement of Leases as a Lessee

Lease Liability – Initial Measurement

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

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

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

Lease Liability – Subsequent Measurement

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

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

Presentation of Right-of-Use Assets and Lease Liabilities

The Council presents right-of-use assets as 'property, plant and equipment' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

6.3 Cash Equivalent Balances

The table below shows the cash equivalent balances controlled by the Council which are maintained by the Department of Justice and Community Safety within their General Trust Fund.

	2025				2024			
Cash and cash equivalents and investments	**Opening balance as at 1 July 2024 $**	**Total receipts $**	**Total payments $**	**Closing balance as at 30 June 2025 $**	**Opening balance as at 1 July 2023 $**	**Total receipts $**	**Total payments $**	**Closing balance as at 30 June 2024 $**
Controlled trust								
SAC Trust Fund[(a)]	688,940	466,200	388,789	766,351	120,000	800,000	231,060	688,940
Total controlled trust	**688,940**	**466,200**	**388,789**	**766,351**	**120,000**	800,000	231,060	**688,940**

(a) The SAC controlled cash equivalents are contained within the General Trust Fund maintained by the Department of Justice and Community Safety. Refer to Note 2.1.2 for details of grant funds received from the Victorian Legal Services Board.

6.4 Commitments for Expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded at their nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

There were no commitments for operating or capital expenditure as at 30 June 2025 ($nil – 2024).

7. RISK CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

The Sentencing Advisory Council is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements.

This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied. Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Structure

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7.2 Contingent Assets and Contingent Liabilities 63
7.3 Fair Value Determination 63

7.1 Financial Instruments Specific Disclosures

Introduction

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

The Council applies AASB 9 and classifies all its financial assets based on the business model for managing the assets and the asset's contractual terms.

Categories of Financial Liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any

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

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

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

7.1.1 Financial Instruments – Net Holding Gain/(Loss) on Financial Instruments by Category

There were no net holding gains (losses) on financial instruments during 2024–25.

2025	Weighted average interest rate (%)	Carrying amount[a]	Fixed interest rate	Non-interest bearing
Financial liabilities				
Supplies and services		32,900		32,900
Other payables		10,398		10,398
Lease liabilities	4.97	195,528	195,528	
Total financial liabilities		**238,826**	**195,528**	**43,298**

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

2024	Weighted average interest rate (%)	Carrying amount[a]	Fixed interest rate	Non-interest bearing
Financial liabilities				
Supplies and services		40,664		40,664
Other payables		5,962		5,962
Lease Liabilities	4.97	312,297	312,297	
Total financial liabilities		**358,924**	**312,297**	**46,626**

7.2 Contingent Assets and Contingent Liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

The Council had no contingent assets or liabilities at 30 June 2025 (no contingent assets or liabilities at 30 June 2024).

7.3 Fair Value Determination

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

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through operating result.

The Council monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

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

- valuation techniques
- details of significant assumptions used in the fair value determination.

Fair Value Determination of Financial Assets and Liabilities

The Council currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2024–25 reporting period.

These financial instruments include payables for supplies and services, lease liabilities and other payables.

For all assets measured at fair value, the Council considers that the current use is the highest and best use.

8. OTHER DISCLOSURES

Introduction

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

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8.2 Responsible Persons 64
8.3 Remuneration of Executives 65
8.4 Related Parties 65
8.5 Remuneration of Auditors 68
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8.1 Other Economic Flows Included in Net Results

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

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

	2025 $	2024 $
Net gain/(loss) arising from revaluation of long service leave liability	(958)	5,096
Total other gains/(losses) from other economic flows	**(958)**	5,096

8.2 Responsible Persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding Responsible Persons for the reporting period.

The persons who held the position of Ministers of the Council are as follows:

Attorney-General	The Hon. Jaclyn Symes, MP	1 July 2024 to 18 December 2024
	The Hon. Sonya Kilkenny, MP	19 December 2024 to 30 June 2025
Acting Attorney-General	The Hon. Enver Erdogan, MP	1 November 2024 to 5 November 2024

The persons who were Responsible Persons of the Council for the reporting period are as follows:

Chief Executive Officer	Dr Paul McGorrery	1 July 2024 to 30 June 2025
Chairperson	Vacant	
Other Board Members	Ms Kate Bundrock	13 May 2025 to 30 June 2025
	Ms Fiona Dowsley	1 July 2024 to 30 June 2025
	Mr David Glynn	1 July 2024 to 30 June 2025
	Ms Anoushka Jeronimus	1 July 2024 to 30 June 2025
	Ms Jana Katerinskaja	1 July 2024 to 30 June 2025
	Professor Marilyn McMahon	1 July 2024 to 30 June 2025
	Ms Anne O'Brien	1 July 2024 to 30 June 2025
	Mr Paul Smallwood	1 July 2024 to 30 June 2025
	Ms Wendy Steendam	1 July 2024 to 30 June 2025
	Dr Danny Sullivan	1 July 2024 to 30 June 2025
	Mr Nathan Watt	1 July 2024 to 30 June 2025
	Mr Stan Winford	1 July 2024 to 30 June 2025

8.2.1 Remuneration of Responsible Persons

Total remuneration during the reporting period for statutory office holders and accountable officers amounted to $269,106 (2023–24: $251,128).

Remuneration received or receivable by the Accountable Officer in connection with the management of the Council during the reporting period was in the range $240,000 – $249,999.

8.3 Remuneration of Executives

There were no executive officers, other than the accountable officer (2023–24: nil).

8.4 Related Parties

The Council is an independent government-funded body established under Part 9A of the *Sentencing Act 1991*. It is a wholly owned and controlled entity of the State of Victoria.

Related parties of the Council include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities that they have significant influence over)
- all cabinet ministers and their close family members and

- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

Significant Transactions with Government-Related Entities

The Council received funding of $1.65 million (2024: $1.58 million) from the Department of Justice and Community Safety. Payments of $198,998 (2024: $165,733) were made to the Victorian Law Reform Commission for accommodation and outgoings for the right-of-use lease.

Other payments made to Victorian Government related entities amounted to $158,494 (2024: $106,708).

Amounts recognised as a receivable from the Department of Justice and Community Safety represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due; this balance is $817,357 (2024: $816,657, refer to Note 5.1).

Key management personnel of the Council include the Portfolio Minister, the Hon. Jaclyn Symes, MP, the Chairperson, Board Members, and the Chief Executive Officer, which include:

Position title	Key management personnel
Chief Executive Officer	Mr Paul McGorrery
Chairperson	Vacant
Other Board Members	Ms Kate Bundrock
	Ms Fiona Dowsley
	Mr David Glynn
	Ms Anoushka Jeronimus
	Ms Jana Katerinskaja
	Professor Marilyn McMahon
	Ms Anne O'Brien
	Mr Paul Smallwood
	Ms Wendy Steendam
	Dr Danny Sullivan
	Mr Nathan Watt
	Mr Stan Winford

Remuneration of Key Management Personnel

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

The compensation detailed below excludes the responsible Minister's remuneration and allowances as set by the *Parliamentary Salaries and Superannuation Act 1968* which is reported within the State's Annual Financial Report.

Remuneration of KMPs	2025	2024
Short-term employee benefits	235,524	212,172
Post-employment benefits	27,085	23,338
Other long-term benefits	6,497	15,618
Total	**269,106**	**251,128**

Transactions and Balances with Key Management Personnel and Other Related Parties

Given the breadth and depth of State Government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public, for example, stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Council. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements.

Outside of normal citizen type transactions with the Council, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of Auditors

	2025 $	2024 $
Victorian Auditor-General's Office		
Audit of the financial statements	24,400	22,000
	24,400	22,000

8.6 Subsequent Events

On the 22 August 2025, a contract for the upgrade of the *Virtual You Be the Judge* software program was signed and fully executed with the contract supplier. The contract was signed in accordance with the ICT Solution Delivery Panel arrangements which exist under the auspices of the Department of Justice and Community Safety who are assisting with management of the project. *Virtual You be the Judge* is an online educational product that informs students and the wider community about sentencing by allowing users to experience the sentencing process. The need for the upgrade relates to the existing tool losing functionality and not reflecting current sentencing practices.

Work under the contract commenced on 1 September 2025, with the upgrade phase scheduled to be completed within one year of commencement. The total contract price over a three-year period amounts up to $236,773, inclusive of optional additional requirements and maintenance and support.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Council, the results of the operations or the state of affairs of the Council in the future financial years.

8.7 Glossary of Technical Terms

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

Borrowings refer to lease liabilities and other interest-bearing arrangements.

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

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

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

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

Financial asset is any asset that is a contractual right:

- to receive cash or another financial asset from another entity or
- to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

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

Financial liability is any liability that is:

(a) a contractual obligation:
  - to deliver cash or another financial asset to another entity or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Financial statements in this report comprise:

(a) a balance sheet as at the end of the period
(b) a comprehensive operating statement for the period
(c) a statement of changes in equity for the period
(d) a cash flow statement for the period and
(e) notes, comprising a summary of significant accounting policies and other explanatory information.

Interest expense represents costs incurred in connection with borrowings. It includes interest components of lease repayments, and amortisation of discounts or premiums in relation to borrowings.

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

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

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

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

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

Supplies and services generally represent the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Council.

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

8.8 Style Conventions

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

The financial statements and notes are presented based on the illustration for a government agency in the 2024–25 Tier 2 *Model Financial Report for Victorian Public Sector Agencies*. The presentation of other disclosures is generally consistent with the other disclosures made in the Council's annual reports.

DISCLOSURE INDEX

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

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Note:

(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

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Public Interest Disclosures Act 2012		29
Carers Recognition Act 2012		28
Disability Act 2006		28
Local Jobs First Act 2003		29
Financial Management Act 1994		34, 36, 45

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