



Parliamentary
Counsel's Office

Annual Information Statement

*Image: Crystal Showers Falls, Dorrigo National
Park. Courtesy of DestinationNSW.*

Contact

Parliamentary Counsel's Office

Level 1

60–70 Elizabeth Street

Sydney NSW 2000

T: (02) 9321 3333

E: parliamentary.counsel@pco.nsw.gov.au

Our websites

www.pco.nsw.gov.au (Parliamentary Counsel's Office)

www.legislation.nsw.gov.au (NSW legislation)

www.pcc.gov.au (Australasian Parliamentary Counsel's Committee)

Business hours

8:30am – 5:00pm Monday to Friday

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View or download this report from the Parliamentary Counsel's Office corporate website:

www.pco.nsw.gov.au

Acknowledgement of Country

The Parliamentary Counsel's Office acknowledges the Traditional Custodians of the lands on which we work and live. We recognise their enduring connection to land, waters and community, and the strength and resilience of their cultures.

We celebrate the diversity of Aboriginal peoples and their ongoing contributions to New South Wales. We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples.



Parliamentary Counsel's Office

The Hon Christopher Minns MP
Premier and Member for Kogarah
52 Martin Place
Sydney NSW 2000

Dear Premier

I am pleased to submit the 2024–25 Annual Information Statement for the Parliamentary Counsel's Office for presentation to the NSW Parliament.

This statement has been prepared in accordance with the *Government Sector Finance Act 2018*, Division 7.3, and includes the financial statements prepared in accordance with the *Government Sector Audit Act 1983*.

Yours faithfully

ANNETTE O'CALLAGHAN

Parliamentary Counsel

28 October 2025

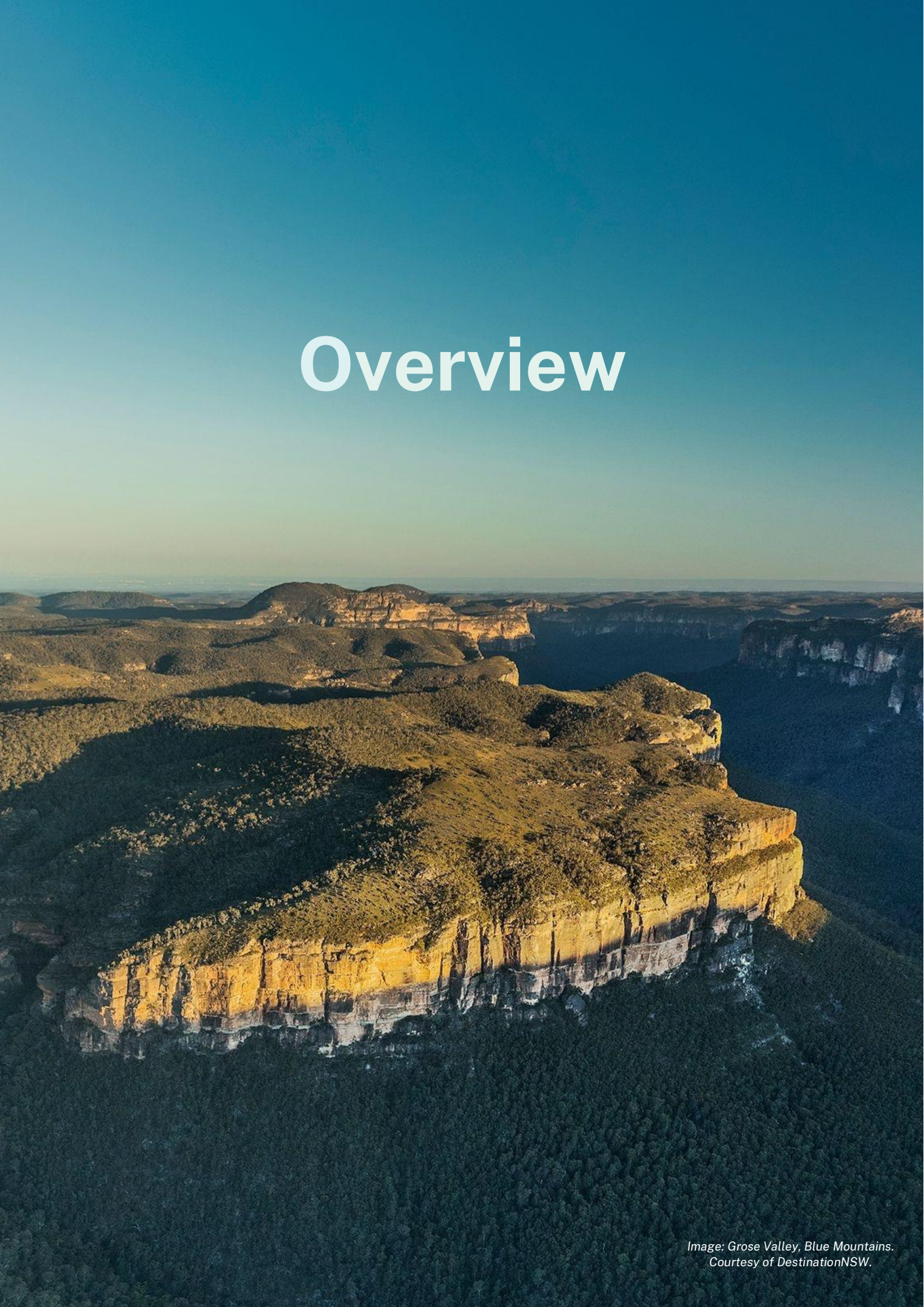
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Overview



*Image: Grose Valley, Blue Mountains.
Courtesy of DestinationNSW.*

FROM THE PARLIAMENTARY COUNSEL



The 2024–2025 financial year was a challenging but rewarding period for the Parliamentary Counsel's Office (PCO). I am proud of the high-quality legislative drafting services we have continued to deliver, particularly in the context of a diverse Parliament, and access to up to date and authorised versions of the New South Wales law to the community through the NSW legislation website.

PCO continues to support parliamentary democracy in New South Wales by providing legislative drafting services across the NSW Parliament. During the period, we undertook significant drafting projects not only for the Government but for the Opposition and the Cross Bench. You will find more detail of some of these projects within this report.

PCO continued to play an active role in the broader legislative drafting community. PCO hosted a delegation from the Republic of Korea in June 2025, which consisted of representatives from the Ministry of Government Legislation and drafters from across the Korean public service sector. The delegation visit was a success and provided an opportunity to strengthen relations between two countries and share knowledge. We also took on the role of Secretary for the Commonwealth Association of Legislative Counsel (CALC), providing us with increased opportunities for interaction across the Commonwealth and opportunities to contribute to the broader Commonwealth legislative drafting community.

PCO also continued to contribute to the legislative drafting community in Australia and New Zealand through the Australasian Parliamentary Counsel's Committee (PCC). This included leading and contributing to national legislative drafting projects and attending the PCC IT, Publishing and Systems Forum and the joint PCC/CALC Regional Drafting Conference which provided members of the office with specialist learning opportunities.

For my team and I, serving the NSW Government, Parliament and the people of New South Wales in the production of and access to a statute book of the highest standard is a privilege. We look forward to continuing to contribute in this way.

A handwritten signature in black ink, reading "A. O'Callaghan" with a stylized flourish at the end.

ANNETTE O'CALLAGHAN
Parliamentary Counsel

Our purpose is to draft high-quality legislation for New South Wales and provide optimal access to that legislation.

The Parliamentary Counsel's Office (PCO) is a Public Service executive agency staffed by approximately 49 committed employees who are a mix of lawyers, editors, publishers, IT specialists and executive support staff.

legislation.nsw.gov.au.



We aim to provide the Government with a comprehensive range of high-quality services for drafting and developing legislation and to provide public access to the authorised legislation of New South Wales. We work collaboratively with a range of stakeholders to make legislation that is fit for purpose and constitutionally sound.

LEGISLATION ADMINISTERED

PCO also supports the Premier and Special Minister of State in administering the *Subordinate Legislation Act 1989*, which deals with the making of statutory rules and the issue of opinions by the Parliamentary Counsel on which proposed statutory rules may legally be made. This Act also provides for the staged repeal of statutory rules following the fifth anniversary of their date of publication. PCO manages this staged repeal program, including drafting new instruments made under that program.

OUR HISTORY

PCO was established in 1878 with the appointment of the first Parliamentary Draftsman in New South Wales. In 1970, the title was changed to Parliamentary Counsel.

Until 1991, the Parliamentary Counsel reported to the Attorney General. In that year, PCO became a separate Administrative Office, reporting to the Premier through the Director-General of the Cabinet Office.

In 2006, PCO was established as a separate office within the Cabinet Office. In 2007, it became a separate office within the Department of Premier and Cabinet (DPC), following the merger of the Premier's Department and the Cabinet Office.

Following the machinery of Government changes effective from 1 July 2023, PCO has remained a Public Service executive agency and is now within The Cabinet Office portfolio.



*Parliamentary Draftsman's Chambers 1880 – 1970
Department of Attorney General and Justice Building,
237 Macquarie Street*



*Parliamentary Counsel's Office, 1970 – 2006
The Cabinet Office
Goodsell Building, 8 – 12 Chifley Square*

KEY STAKEHOLDERS

Our primary stakeholder is the NSW Government.

We support the implementation of the Premier's and Government's priorities.

We work closely with stakeholders from a range of Government agencies to deliver best-practice legislation for New South Wales.

PCO

Government

Public

Employees

Judiciary

Legal professionals

Ministers

NSW Parliament

Government agencies



OUR SERVICES

- ◆ Deliver Government Bills and Amendments in Committee according to the legislative agenda set by the Government.
- ◆ Maintain a continually evolving and relevant statute book by drafting, amending and repealing instruments to the standard and timetable set by the Government.
- ◆ Support non-Government members by drafting Bills and Amendments in Committee in accordance with the Government's policy on non-Government drafting.
- ◆ Publish the official notification of new legislation on the legislation website.
- ◆ Publish notices in the Government Gazette on the Gazette website in the timeframes required.
- ◆ Participate in drafting uniform legislation for Australia through the Australasian Parliamentary Counsel's Committee and provide the secretariat function that coordinates the work of that Committee.
- ◆ Provide the public and other stakeholders with access to legislation by updating, maintaining and continually enhancing the NSW legislation website.
- ◆ Provide information about NSW legislation through the NSW legislation website.
- ◆ Support the Government by maintaining a robust corporate governance framework to ensure implementation of sector-wide policies and accountability for resources.

OUR LEADERSHIP TEAM



Annette O'Callaghan, Parliamentary Counsel

Commencing her legislative drafting career in 1993, Annette is the first woman to hold the role of NSW Parliamentary Counsel. She previously worked as a legislative drafter in New South Wales, Queensland and Victoria. She was the Queensland Parliamentary Counsel immediately prior to joining PCO. Annette runs PCO's Government Bills program and is also the Secretary of the Australasian Parliamentary Counsel's Committee and Commonwealth Association of Legislative Counsel.

Qualifications: LLB



Mark Cowan, Deputy Parliamentary Counsel

Mark leads a team of legislative drafters and assists the Parliamentary Counsel in managing PCO's Government Bills program. He joined the office as a legislative drafter in 2001.

Qualifications: B Juris, LLB



Richard Hurford, Deputy Parliamentary Counsel

Richard leads a team of legislative drafters and is responsible for PCO's non-Government Bills program. He joined the office as a legislative drafter in 1997.

Qualifications: B Econ, LLB (Hons)

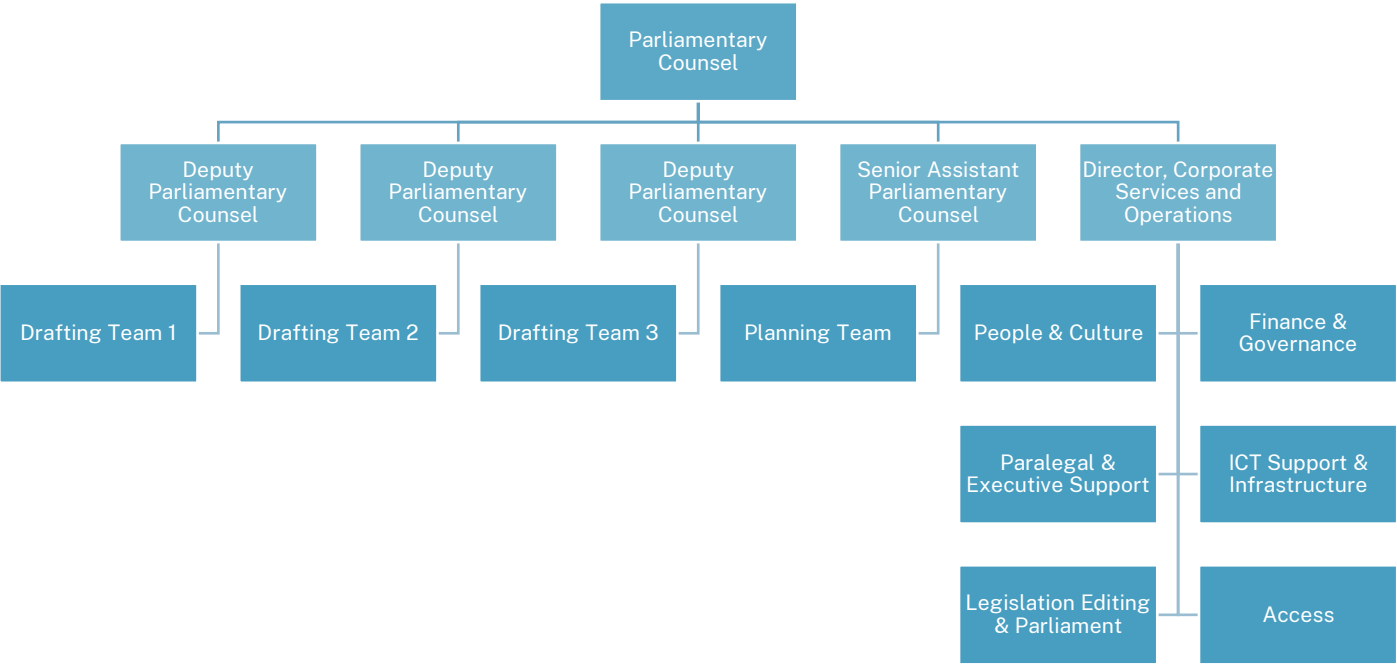


Jason Emmett, Deputy Parliamentary Counsel

Jason joined the office as a legislative drafter in 2018 from the Office of the Queensland Parliamentary Counsel. His role includes managing the National Scheme program.

Qualifications: BA, LLB

PCO'S ORGANISATION CHART





Strategy

*Image: Evans Lookout, Blackheath.
Courtesy of DestinationNSW.*

2025–2026 CORPORATE PLAN

Our five Corporate Plan objectives, together with the underlying goals, set out how PCO will fulfil its purpose of drafting high-quality legislation for New South Wales, while ensuring continual, optimal access to that legislation.

- ◆ [Objective 1: Excellence in drafting legislation](#)
 - ⇒ Meet agreed deadlines for the approval and introduction of Government Bills.
 - ⇒ Maintain consistency in practice when drafting legislation to ensure it meets its intended purpose, is flexible for the future, complements existing legislation and is easy to understand.
 - ⇒ Optimise processes relating to management of the legislative agenda with partnering government agencies.
 - ⇒ Continuously increasing drafting capability.

- ◆ [Objective 2: Free and accessible legislation](#)
 - ⇒ Provide optimal access to legislation through further development of the functionality and features of the NSW legislation website.
 - ⇒ Monitor emerging technology.

- ◆ [Objective 3: Productive relationships with our stakeholders](#)
 - ⇒ Maintain program of professional speaking engagements.
 - ⇒ Increase engagement with stakeholders.
 - ⇒ Maintain membership in PCC and CALC networks to leverage ideas and practices across drafting offices globally.

- ◆ [Objective 4: Effective processes to support our work](#)
 - ⇒ Best in class technology to support legislative drafting, editing and access.
 - ⇒ Improve efficiency and effectiveness of our governance and compliance systems.

- ◆ [Objective 5: Supporting our people's potential](#)
 - ⇒ Develop pathways to success, progression and facilitate retention of our highly skilled workforce.
 - ⇒ Equip workforce with tools to succeed.



Operations and Performance

*Image: Dangar Falls, Dorrig.
Courtesy of DestinationNSW.*

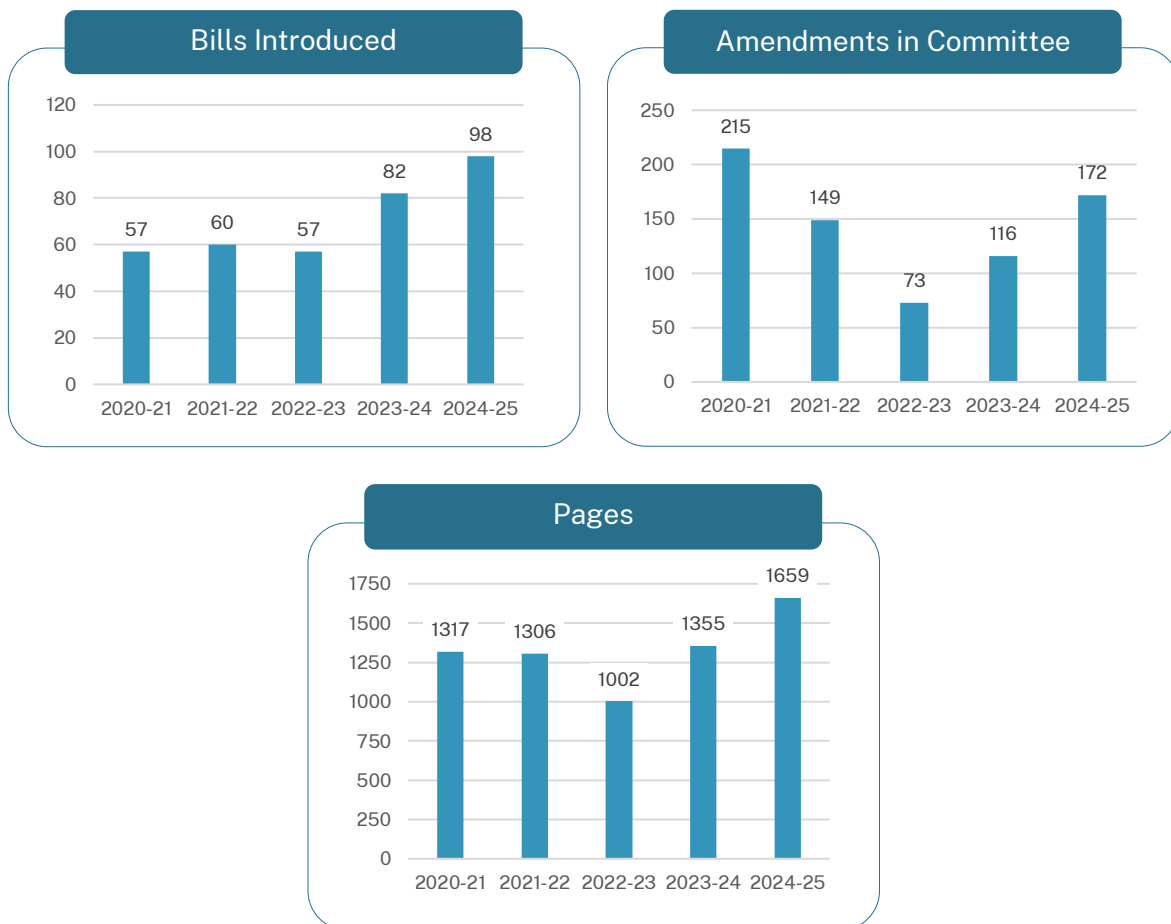
GOVERNMENT BILL DRAFTING AND PRODUCTION

PCO prepares Bills and Amendments in Committee to the timeframes and standards required by the Government's parliamentary program. We also provide advice to the Government on legislative proposals.

The Parliamentary Counsel works closely with the Premier's Office to ensure Bills are ready for introduction as required and reports on the progress of draft Bills. The Parliamentary Counsel also attends meetings of the Legislation Committee of Cabinet and advises the Committee on whether Bills conform to relevant Cabinet approvals.

Draft Bills are reviewed by senior drafters and undergo comprehensive editorial and legal reviews. As a service to Parliament, PCO produces print-ready versions of Bills and amended Bills for all stages of debate.

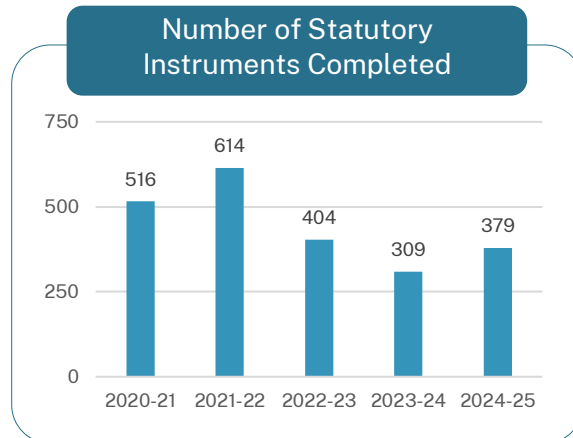
In 2024–25, a total of 98 Government Bills were introduced. This represents a moderate increase from the 82 Government Bills introduced in the previous reporting period.



STATUTORY INSTRUMENTS

PCO drafts regulations, orders and proclamations as well as the *Uniform Civil Procedure Rules* and specific rules of court for the Supreme Court and other courts and tribunals.

The Staged Repeal program is part of this service.



STAGED REPEAL OF SUBORDINATE LEGISLATION

The *Subordinate Legislation Act 1989* provides for the staged repeal of statutory rules following the fifth anniversary of their date of publication. PCO manages this program, including coordinating the work of relevant agencies and drafting new instruments made under the program. The 2023–24 stage of the program was completed on 1 September 2024. Of the 188 instruments reviewed in the program —

- ⇒ 1 instrument was exempt from the Staged Repeal program,
- ⇒ 5 instruments were repealed,
- ⇒ 51 instruments were remade,
- ⇒ 120 instruments were postponed by way of order, and
- ⇒ 11 instruments were postponed under the Statute Law Revision program.

STATUTE LAW REVISION PROGRAM

The Statute Law Revision program is an efficient way of making minor amendments to legislation and removing redundant laws. It has 3 aspects —

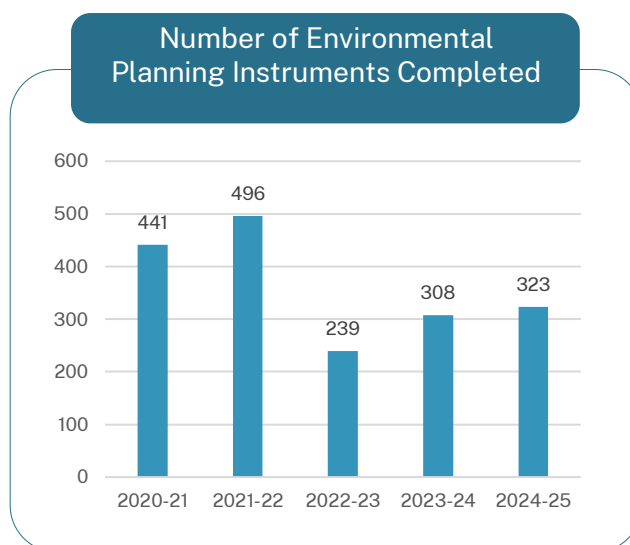
- ⇒ making minor, non-controversial amendments sponsored by Ministers,
- ⇒ making amendments of a purely statute law revision nature sponsored by PCO, and
- ⇒ repealing Acts and instruments that are redundant or of no practical utility.

Three Statute Law Bills were introduced in the period. The *Statute Law (Miscellaneous Provisions) Bill (No 2) 2024* amended 46 instruments and repealed 18 instruments, the *Statute Law Amendment (Administrative Appeals Tribunal) Bill 2025* amended 14 instruments, and the *Statute Law (Miscellaneous Provisions) Bill 2025* amended 58 instruments.

ENVIRONMENTAL PLANNING INSTRUMENTS

PCO drafts environmental planning instruments (EPIs) and publishes them on the NSW legislation website. EPIs are made under the *Environmental Planning and Assessment Act 1979*, which is administered by the Minister for Planning and Public Spaces (the Minister).

There are 2 types of EPIs — State environmental planning policies (SEPPs) and local environmental plans (LEPs).



SEPPs are made by the Governor and can apply to the whole of the State or a particular area of the State. LEPs are made by the Minister, or if authorised by the Minister, the individual council for the local government area. Each LEP generally applies to a local government area.

PCO drafts all SEPPs and most LEPs in New South Wales based on instructions received from the Department in which the *Environmental Planning and Assessment Act 1979* is administered. If the Minister authorises a council to make an LEP, PCO receives instructions to draft the LEP directly from the council. Once a SEPP or LEP is made, PCO is responsible for publishing it on the NSW legislation website.

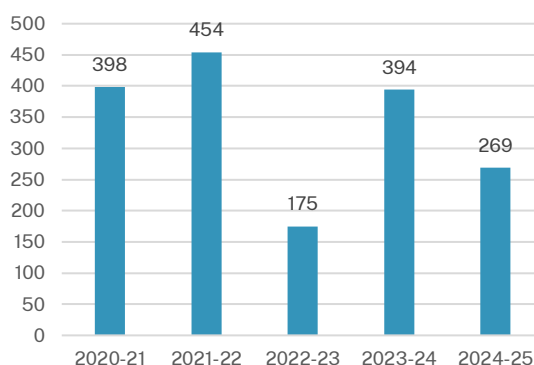
Most SEPPs and LEPs drafted by PCO are amending instruments, meaning they amend an existing SEPP or LEP. Once made, SEPPs and LEPs are published by PCO on the NSW legislation website.

NON-GOVERNMENT DRAFTING

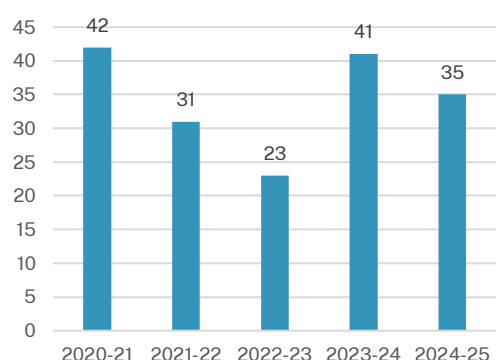
PCO drafts Bills and Amendments in Committee for non-Government Members of Parliament as requested, in accordance with the arrangements agreed to by the Government.

This is subject to the Government's legislative priorities and the availability of resources.

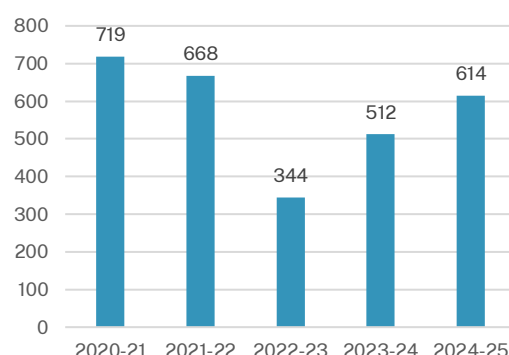
Pages of Non-Government Bills Introduced



Non-Government Amendments in Committee



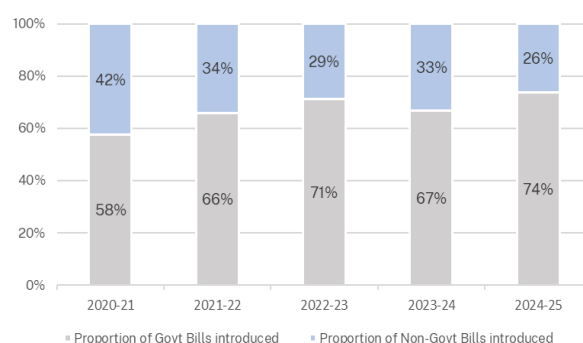
Non-Government Bills Introduced



While the number of non-Government Bills drafted in the 2024-25 period has slightly decreased in comparison to the previous reporting period, the number of non-Government Amendments in Committee has increased.

The proportion of non-Government Bill work has also slightly decreased in relation to the proportion of Government Bill work.

Proportion of Government and non-Government Bills Introduced



BILLS OF SIGNIFICANCE

ABORTION LAW REFORM AMENDMENT (HEALTH CARE ACCESS) ACT 2025



The *Abortion Law Reform Amendment (Health Care Access) Act 2025* makes amendments to the *Abortion Law Reform Act 2019* to increase access to abortion health care services across New South Wales.

The Bill for the *Abortion Law Reform Amendment (Health Care Access) Act 2025* was introduced in the Legislative Council on 19 February 2025 by Greens member, Dr Amanda Cohn MLC. Subsequently, the Act reflects PCO's commitment to providing high-quality legislative drafting services to non-Government members pursuant to the arrangements agreed by the Government.

The Act increases access to abortion health care services by expanding the class of health care practitioners who may perform a termination on a person who is not more than 22 weeks pregnant. An endorsed midwife and a nurse practitioner may carry out this procedure in addition to a medical practitioner.

The Act also requires the Secretary of the Ministry of Health to prepare an annual report on or before 30 September in relation to the provision of abortion health care services across New South Wales. A copy of the report must be tabled in each House of Parliament, which makes this report publicly accessible and subject to parliamentary scrutiny.

The Government supported a conscience vote of its members in both Houses of Parliament. Relevantly, the amendments made by the Act reflect recommendations made in the September 2024 *Report on the Statutory Review of the Abortion Law Reform Act 2019* by NSW Health.

Following debate and amendments from various members, the Bill was passed, with amendments, by both Houses of Parliament on 27 May 2025 and received assent and commenced on 11 June 2025.

AMENDMENTS TO THE CRIMES ACT 1900 (NSW) — FEBRUARY 2025



In February 2025, the Hon. Michael Daley MP, introduced 3 separate Bills in the Legislative Assembly concerning amendments to the *Crimes Act 1900*.

The *Crimes Legislation Amendment (Racial and Religious Hatred) Act 2025* increases the penalties for the offence of displaying a Nazi symbol, if the offence occurs on or near a synagogue, a Jewish school or the Sydney Jewish Museum. The Attorney General is also required to review certain amendments made to the *Crimes Act 1900* 2 years after the amendments commence. The Act also makes related amendments to the *Crimes (Sentencing Procedure) Act 1999* and the *Graffiti Control Act 2008*.

The *Crimes Legislation Amendment (Racial and Religious Hatred) Bill 2025* was introduced on 11 February 2025.

The Bill passed both Houses of Parliament on 20 February 2025 and received assent on 2 March 2025. The Act commenced on 3 June 2025.

The *Crimes Amendment (Places of Worship) Act 2025* amends the *Crimes Act 1900* to make it an offence to block, impede, hinder or take certain other actions towards persons entering or leaving a place of worship.

The Attorney General is required to review this amendment 2 years after it commences.

The Act also amends the *Law Enforcement (Powers and Responsibilities) Act 2002* to authorise police officers to issue move on directions in relation to genuine demonstrations, protests, processions, or organised assemblies occurring in or near places of worship.

The *Crimes Legislation Amendment (Racial and Religious Hatred) Bill 2025* was introduced on 11 February 2025. The Bill passed both Houses of Parliament on 21 February 2025 and received assent on 2 March 2025. The Act commenced on 3 June 2025.

The *Crimes Amendment (Inciting Racial Hatred) Act 2025* provides that it is an offence to intentionally incite hatred towards a person or a group of persons on the ground of race, where the conduct would cause a reasonable person who was the target of the incitement of hatred and fear harassment, intimidation or violence, or fear for the reasonable person's safety.

The Act also requires the Portfolio Committee No. 5 to review the amendments made by the Act 12 months after its commencement.

The Bill was introduced on 18 February 2025. Following debate and amendments in the Legislative Council, the Bill passed both Houses of Parliament on 21 February 2025 and received assent on 2 March 2025. The Act commenced on 15 August 2025.

WORKERS COMPENSATION LEGISLATION AMENDMENT BILL 2025



The *Workers Compensation Legislation Amendment Bill 2025* enacts substantial reforms to the *Workers Compensation Act 1987*. The Bill also makes amendments to the *Workplace Injury Management and Workplace Compensation Act 1998*, the *Personal Injury Commission Act 2020*, the *State Insurance and Care Governance Act 2015* and other related legislation.

The objectives of the Bill are to —

- (a) implement changes to the liability and entitlements for psychological injuries under the *Workers Compensation Act 1987*,
- (b) provide for the process of assessing the degree of permanent impairment, by inserting proposed Part 6 into the *Workers Compensation Act 1987*,
- (c) allow disputes about the liability for a lump sum death benefit, which has been referred for determination by the Personal Injury Commission, to be settled, and
- (d) enable regulations to be made to expand the classes of the claims which are eligible for voluntary commutations.

The exposure draft of the Bill was referred to the Standing Committee on Law and Justice of the Legislative Council on 8 May 2025. The Committee published its report on 23 May 2025.

The *Workers Compensation Legislation Amendment Bill 2025* was introduced in the Legislative Assembly by the Hon. Sophie Cotsis MP, the Minister for Industrial Relations and the Minister for Work, Health and Safety, on 27 May 2025.

The second reading debate that occurred in the Legislative Assembly including the drafting by PCO of a number of amendments in committee on behalf of Members. Amendments proposed by Mr Alex Greenwich MP, Member for Sydney, and Mr Roy Butler MP, Member for Barwon, were agreed to by members of the Legislative Assembly.

The Bill was passed, with amendments, by the Legislative Assembly on 3 June 2025 and introduced in the Legislative Council by the Hon. Daniel Mookhey MLC, the Treasurer, on 4 June 2025.

The Bill has not yet passed Parliament. Instead, it was referred to the Public Accountability and Works Committee of the Legislative Council on 5 June 2025. The Parliamentary Committee will conduct an inquiry and prepare a report on the impact of the Bill on businesses and economic conditions in New South Wales.

AUSTRALASIAN PARLIAMENTARY COUNSEL'S COMMITTEE DRAFTING PROGRAM

WHAT IS PARLIAMENTARY COUNSEL'S COMMITTEE?

The Australasian Parliamentary Counsel's Committee (PCC) comprises the heads of Australian and New Zealand drafting offices. PCC coordinates the drafting of national legislation that applies in Australian jurisdictions. PCC meets quarterly, allowing the heads of Australian and New Zealand drafting offices to share information about drafting legislation, managing drafting offices and provides a forum for the members to coordinate efforts and resources. PCC also facilitates —

- ⇒ drafting conferences, which include seminars about specific aspects of legislative drafting, to give drafters from Australian, New Zealand and Asia-Pacific jurisdictions an opportunity to network and learn from one another, and
- ⇒ IT, publishing and office systems forums, which allow Australian, New Zealand and Asia-Pacific drafting offices to exchange information about systems common to drafting offices, including the highly specialised systems for drafting and managing legislation and systems that allow the public to access legislation.

More information about the work of PCC, the national uniform legislation drafted by PCC and the protocol for drafting national uniform legislation is available at pcc.gov.au.

PCO'S ROLE IN PCC

The NSW Parliamentary Counsel continues to be the PCC Secretary, responsible for coordinating PCC's work. This role has been held by the NSW Parliamentary Counsel for several decades. PCO also provides secretariat support to PCC, including by —

- ⇒ keeping records of PCC meetings,
- ⇒ receiving instructions from agencies for PCC drafting projects and projects registering and tracking PCC projects,
- ⇒ liaising with instructors and drafters about PCC drafting projects, and
- ⇒ updating the internal PCC Portal, used by drafters in Australian drafting offices to circulate and comment on PCC drafting projects, and the public PCC website.

PCO also drafts a significant number of PCC drafting projects and regularly provides comments on PCC drafting projects being drafted by other jurisdictions.

PCC LEGISLATIVE, IT, PUBLISHING AND SYSTEMS FORUM

In July 2024, members of PCO attended the PCC Legislative IT, Publishing, and Systems Forum hosted in the Grand Hall at Parliament House, Wellington, New Zealand. The conference provided a valuable opportunity for members of the various drafting offices to gather and explore initiatives and ideas beyond legislative drafting that are central to the role drafting offices play.

PCO presented an update from the office in addition to a presentation about reforming editorial training. Conference highlights included presentations on the use of AI, website development, and the exercise of editorial and incorporation powers.

PCC AND COMMONWEALTH ASSOCIATION OF LEGISLATIVE COUNSEL (CALC)

In February 2025, members of PCO attended the PCC and CALC Regional Drafting Conference hosted by the Western Australian Parliamentary Counsel's Office in Perth, Western Australia. The conference was attended by drafters from PCC offices, as well as drafters from countries including Singapore, the United Kingdom, Nigeria, Canada, Kenya, South Africa, Fiji and Belgium.

Highlights included an address from the Hon John Quigley, Attorney General of Western Australia, presentations on AI and legislative drafting, and a panel consisting of members from Belize, Papua New Guinea, Canada and New Zealand, about the role of the legislative drafter. The conference provided valuable insights, and opportunities for drafters from New South Wales to connect with their colleagues across Australia, New Zealand and beyond.



ENGAGEMENT

PARTICIPATION IN THE UNIVERSITY OF SYDNEY'S CAREERS FAIR

In September 2024, PCO took part in the University of Sydney Law Society's Public Interest Careers Fair, an event that brings together law students and organisations working in the public sector and social justice fields. The fair presented an opportunity for PCO staff to speak with students about the unique role of legislative drafting within government and to highlight the importance of high-quality legislation in supporting good governance and public outcomes.

PCO is proud to support university-led initiatives that connect students with practical pathways in public law. Engagements such as this allow PCO to share insights into the work of legislative counsel and the broader public interest served by the drafting and publication of legislation. They also help raise awareness of the career opportunities available within the NSW public sector and demonstrate PCO's commitment to fostering the next generation of legal professionals.



DELEGATION FROM THE REPUBLIC OF KOREA

In June 2025, PCO hosted a delegation from the Republic of Korea. The delegation of 25 people comprised staff from the Ministry of Government Legislation and drafters from across the public service sector in Korea. The Ministry of Government Legislation is responsible for the drafting of legislation across the Republic of Korea's public sector.

The visit began with information about PCO's role in the legislative process in New South Wales. After the session, the delegation and PCO shared a morning tea of quintessentially Aussie treats like sausage rolls, lamingtons and ANZAC biscuits. The delegation provided a wonderful opportunity to bring together people involved in drafting and share insights about the drafting and legislative process in each jurisdiction.

WORKING WITH PCO: INSTRUCTOR TRAINING

PCO provides drafting services across multiple legislative drafting programs. Instructors work with drafters to produce high quality legislation for New South Wales, following drafting standards and practices.

The instructor training program consists of a series of drafter-led sessions aimed at improving how we work together with the agencies responsible for providing drafting instructions.

The sessions include an overview of the drafting process from the legislative drafter's perspective and tips on how to effectively instruct PCO throughout the process. The sessions also provide an opportunity for drafters and instructors to meet, ask questions and discuss matters of common interest.

Instructors are invited to share their insights into the policy and legislative process, which assists the drafting team to respond better to the needs of instructors.

Eight training sessions with more than 200 attendees in total were held during the reporting period. Two of these sessions were held virtually to accommodate our regionally based instructors, and the remaining six were held in person at our office.

SECONDMENTS

PCO continues to support secondments that provide valuable professional development opportunities for staff, while strengthening relationships with other parts of the NSW Parliament and public sector.

In 2024-25, PCO maintained its arrangement with the Legislative Council's Delegated Legislation Committee, under which a drafter is seconded each year to assist the Committee in its scrutiny of delegated legislation drafted by PCO. This arrangement enables the Committee to draw on PCO's technical expertise, while

also providing PCO staff with the opportunity to gain first-hand experience of parliamentary processes and the scrutiny of legislation.

The secondment also supports longer-term projects of strategic importance, including work related to explanatory notes and legislative review. These opportunities broaden staff capability, strengthen collaboration between PCO and the Legislative Council, and ensure that PCO's expertise contributes to the effective oversight of delegated legislation in New South Wales.

SPEAKING AND EXTERNAL ENGAGEMENTS

Connecting with external stakeholders is a priority for PCO. Building and maintaining these relationships strengthen trust, broadens perspectives and supports mutual success.

During 2024–25, the Parliamentary Counsel delivered several speaking engagements showcasing PCO's role in Cabinet and legislative processes, including events hosted by the NSW Parliament, NSW Treasury, and the NSW Bar Association. A Deputy Parliamentary Counsel also presented at the 2024 Annual Conference of the Law Society of New South Wales, Government Stream, in a session titled *A Flourishing Career*, which explored the future of government lawyers.

In addition, PCO collaborated with the Crown Solicitor's Office through joint seminars and discussions, further strengthening professional connections and enhancing the exchange of legal and legislative expertise.





Making Legislation accessible in New South Wales

*Image: Pinnacle Lookout, Border
Ranges National Park, Northern Rivers.
Courtesy of DestinationNSW.*

NSW LEGISLATION WEBSITE AND DATABASE

PCO provides free public access to an authorised, up-to-date collection of NSW legislation through the NSW legislation website. The collections include In Force and Repealed legislation, with point-in-time historical versions, As Made legislation, and other legislative information in an accessible and searchable format.

Website features include —

- ◆ an up-to-date collection of In Force and Repealed NSW Acts and subordinate legislation, including EPIs, authorised under the *Interpretation Act 1987* and presented in HyperText Markup Language (HTML) format, with downloads also available in PDF and Extensible Markup Language (XML),
- ◆ official online notification of the making of new statutory instruments, including EPIs,
- ◆ superseded and repealed versions of legislation, providing point-in-time access in HTML, PDF and XML formats,
- ◆ access to the official online publication of the NSW Government Gazette,
- ◆ a static archival collection of Acts and a range of subordinate legislation dating back to 1824,
- ◆ consultation drafts of Bills and copies of Bills (including explanatory notes) at all stages of the parliamentary process, and Amendments in Committee,
- ◆ information tables about legislation,
- ◆ legislation feeds (RSS feeds) for users to monitor legislative changes,
- ◆ an archived COVID-19 legislation page, which consolidated links to all NSW COVID-related legislation, including up-to-date public health orders and point-in-time access to superseded versions, and
- ◆ a page for statutory instruments prepared by other agencies.

The legislation website is supported by a comprehensive database that captures NSW Acts and principal statutory instruments and is updated whenever laws are amended. The database is compiled and stored in Standard Generalised Markup Language (SGML) format, with all superseded versions preserved to provide a complete point-in-time repository.

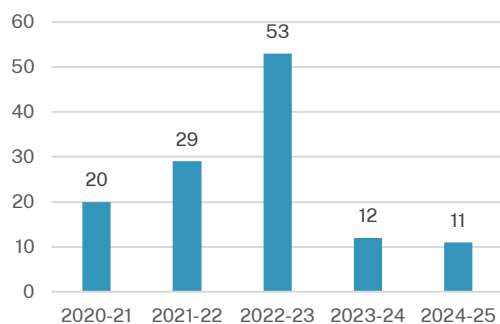
The following table shows the number of current, historical, and repealed SGML versions maintained on the NSW legislation website database (figures rounded).

	2020-21	2021-22	2022-23	2023-24	2024-25
Acts	17,800	18,300	18,700	19,200	19,700
Statutory instruments (excl. EPIs)	10,000	10,500	10,800	11,100	11,500
EPIs	10,100	11,400	12,100	13,000	13,300

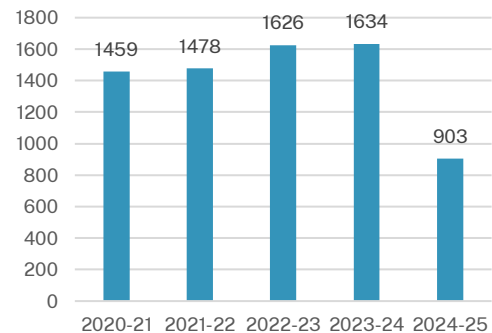
The NSW legislation website continues to deliver accurate, current and point-in-time access to legislation and related information, with consistently high levels of usage.

A dedicated website feedback service is maintained through an email inbox, providing responses to user questions, resolving technical issues and considering suggestions for ongoing website improvements.

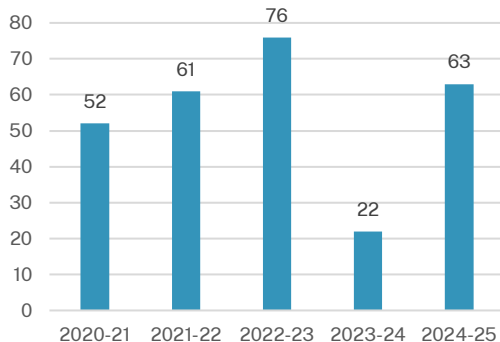
New Acts Captured on Legislation Database



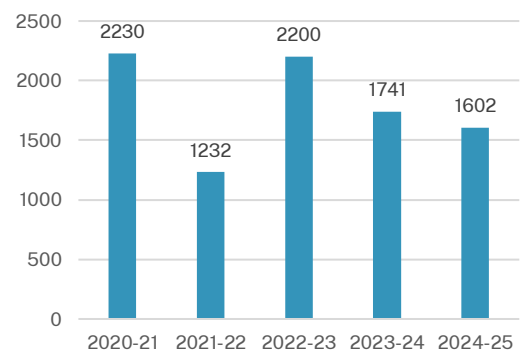
Amendments incorporated on Legislation Database



New Principal Statutory Instruments (incl. EPIs) captured on Legislation Database



Other updates made on Legislation Database



PUBLICATION OF ORDERS AND NOTIFICATIONS

PCO provides official notification of the making of statutory instruments through the NSW legislation website. PCO also produces and publishes the NSW Government Gazette at gazette.nsw.gov.au.

The legislation website includes search functionality that enables filtered searching across specific types of legislation, including As Made (notified) instruments from 1990 onwards. The Gazette website also features a comprehensive search facility covering Gazettes from 2001 onwards, with links to archived content for earlier editions.

RSS feeds further enhance public access by allowing users to monitor specific legislation. Statutory instruments published in the Gazette are lodged electronically via the Gazette website and are published in subject category volumes, as nominated by the person lodging the notice.

Statutory instruments (excl. EPIs)	2020-21	2021-22	2022-23	2023-24	2024-25
Number officially made	417	385	480	309	379
Pages	3,166	4,060	4,379	1,876	2,314
EPIs					
Number officially made	315	365	387	308	323
Pages	1,211	1,373	2,197	1,118	1,204
Government Gazettes					
Number	256	552	655	556	527
Pages	7,127	7,155	8,954	8,306	7,813

LEGISLATIVE TECHNOLOGY

PCO continues to invest in projects to maintain and improve its legislative drafting and publishing technology. In 2024-25, development work focused on modernising core systems to support greater automation of key processes, including the generation of amendment text and the consolidation of legislative amendments.

These improvements are designed to streamline workflows and increase the speed and efficiency with which legislation is drafted, published and made accessible to public.

Looking ahead, PCO will continue to progress a strategic ICT roadmap to ensure its technology remains fit for purpose and capable of meeting the specialised needs of legislative drafting and publishing into the future.

THE GAZETTE WEBSITE

On 1 July 2024, PCO launched the NSW Government Gazette as a standalone system and website.

The objective is to deliver a user-friendly portal, hosted on cloud infrastructure, to compile, publish and store the Gazette, with access to current and historical editions through a secure database. The project was developed in-house by a designated developer working closely with PCO's ICT team and the Department of Customer Service, our infrastructure provider.

The system has significantly improved the efficiency of Gazette publication by allowing users to manage their own submissions with minimal input from PCO. These usability and productivity enhancements have enabled the Legislation Editing and Access team to reinvest time in editorial work and customer service.

PROVIDING INFORMATION ABOUT LEGISLATION

PCO's Website Help and Website Feedback services support enquiries by telephone and email about the status of NSW legislation and use of the legislation website. While PCO can provide referrals to other organisations where appropriate, it does not provide statutory interpretation or other legal advice.

Both services operate with a two-hour response window, allowing time for comprehensive research and the provision of tailored information, or referral to other agencies where necessary. A suite of template responses, expanded as required, ensures consistency and high quality in the information provided to users.



Management and Accountability

*Image: Echo Point Lookout, Katoomba.
Courtesy of DestinationNSW.*

NUMBERS AND REMUNERATION: SES

The following information is provided in accordance with the Public Service Commission Circular 2014–09.

SENIOR EXECUTIVES BY BAND AND GENDER

	2023–24		2024–25	
Gender:	Male	Female	Male	Female
Band 3	-	1	-	1
Band 2	3	1	3	2
Band 1	4	5	4	3
Total	7	7	7	6

2024–25 senior executive total does not match the “PCO staff by employment category and gender” table as two senior executives resigned from the agency.

SENIOR EXECUTIVES BY BAND AND REMUNERATION

		Average Remuneration	
	Range (\$)	2023–24 (\$)	2024–25 (\$)
Band 3	361,301 – 472,234	472,234	472,324
Band 2	287,201 – 361,300	323,730	317,648
Band 1	201,350 – 287,200	229,747	235,852

In 2024–25, 37% of PCO employee-related expenditure was related to employees engaged in the senior executive bands, compared with 39.5% in 2023–24.

PEOPLE

OFFICERS AND EMPLOYEES BY CATEGORY

As of 30 June 2025, PCO employs 49 staff. Approximately half of PCO's employees are legislative drafters. The executive staff and legal officers are principally involved in the drafting and development of legislation and in providing the range of legal and administrative services associated with these activities. The balance of PCO staff includes editorial, access, IT, administrative and support staff. Access and editorial staff are multi-skilled and trained to work across all production areas.

PCO'S STAFF BY CATEGORY AND GENDER

As at:	30 June 2022**		30 June 2023**		30 June 2024		30 June 2025	
Gender:	M	F	M	F	M	F	M	F
Permanent full-time	9	15	7	16	12	20	13	19
Permanent part-time	0	0	3	3	2	2	1	1
Temporary full-time	4	5	5	3	0	0	0	2
Temporary part-time	1	2	0	0	0	0	0	0
Senior executives	7	7	7	7	6	7	6	5
On long-term leave without pay	1	0	0	1	1	3	1	1
Total by gender	22	29	22	30	21	32	21	28
Total	51		52		53		49	

* Excludes contract drafters engaged on a project basis.

** Corrections made to previously reported data.

EXCEPTIONAL MOVEMENTS IN WAGES, SALARIES OR ALLOWANCES

There were no exceptional movements in wages, salaries or allowances during the reporting period. A salary increase of 4% was paid to staff in accordance with the *Crown Employees (Public Sector – Salaries 2019) Award*. No increase was provided to senior executive staff in line with the *2023 Statutory and Other Offices Remuneration Tribunal annual review*.

PERSONNEL POLICIES AND PRACTICES

All staff are subject to formal performance management through performance agreements, supported by progress reviews and annual assessments. PCO's performance management framework is built around three key principles – ongoing conversations, no surprises, and collegiate feedback.

The framework sets out the responsibilities of both employees and managers and emphasises the importance of collegiate feedback in performance assessment. This reflects the collaborative nature of PCO's work, where most

employees contribute across multiple business programs and report to more than one manager. Collegiate feedback also provides an avenue for peers and employees to offer feedback on colleagues and supervisors, if desired.

CONSULTANTS

PCO did not engage consultants during the 2024-25 financial year and therefore did not incur any consultancy expenses.

INTERNATIONAL TRAVEL

In July 2024, 6 PCO staff members travelled to New Zealand to participate in the PCC Legislative IT, Publishing and Systems Forum.

RISK MANAGEMENT AND INSURANCE ACTIVITIES

RISK MANAGEMENT

PCO maintains a Risk Management Policy and Framework under which risks are identified, assessed and treated as required. Risks and associated treatment plans are recorded in the Risk Register, which is regularly reviewed. Responsibility for risk treatment is assigned to senior executives, and progress is actively monitored by PCO management.

INSURANCE

In 2024–25, PCO maintained insurance cover for all major assets and significant risks through the NSW Government self-insurance scheme (the NSW Treasury Managed Fund). This included full workers compensation, property, public liability and miscellaneous insurance cover.

Parliamentary Counsel's Office

Internal Audit and Risk Management Attestation Statement for the 2024-2025 Financial Year for the Parliamentary Counsel's Office

I, Annette O'Callaghan, am of the opinion that the Parliamentary Counsel's Office has internal audit and risk management processes in operation that are compliant with the seven (7) core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Risk Management Framework

- | | | |
|-----|---|-----------|
| 1.1 | The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency. | Compliant |
| 1.2 | The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018. | Compliant |

Internal Audit Function

- | | | |
|-----|--|-----------|
| 2.1 | The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose | Compliant |
| 2.2 | The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing. | Compliant |
| 2.3 | The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'. | Compliant |

Audit and Risk Committee

- | | | |
|-----|--|-----------|
| 3.1 | The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations | Compliant |
| 3.2 | The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'. | Compliant |

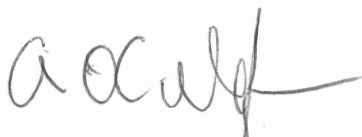
Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Marcia Doheny, appointed 2 October 2021, term expires 1 October 2026 (Chair was reappointed to current term on 2 October 2024).
- Independent Member, Christine Feldmanis, appointed 1 December 2017, term expires 30 November 2025 (member was reappointed to current term on 1 December 2023).
- Independent Member, Mark Sercombe, appointed 1 April 2024, term expires 31 March 2027.

Shared Arrangements

I, Annette O'Callaghan, advise that the Parliamentary Counsel's Office has entered an approved shared arrangement with the Premier's Department and The Cabinet Office. This arrangement includes a common Audit and Risk Committee and shared internal audit resources.



ANNETTE O'CALLAGHAN
Parliamentary Counsel

27 October 2025

Contact Officer:
Holly Carre
Leader, Finance & Governance
T: (02) 9228 4970



PRIVACY MANAGEMENT

The *Government Sector Finance Act 2018* requires agencies to report on actions taken to comply with the *Privacy and Personal Information Protection Act 1998* (PPIP Act), and to provide statistical details of any reviews conducted under Part 5 of the Act.

PCO has a Privacy Management Policy published to PCO staff on the office intranet (Gulbarra) and is available on pco.nsw.gov.au. The policy, reviewed in May 2023, outlines PCO's obligations under the PPIP Act and the *Health Records and Information Privacy Act 2002*. These obligations include data security, data quality and the rights of individuals to access and amend their personal information, as well as the rules governing the collection, use and disclosure of such information.

PCO's Privacy Management Policy notes that personal information will be handled in accordance with the PPIP Act. The policy also outlines the treatment of information about a person's health and disability disclosures, and the principles and practices that ensure the anonymity associated of such records.

PCO's business operations do not require significant interaction with the public. As a result, most of the personal information held by PCO relates to its employees. Information about how PCO handles the personal information of its employees is accessible to staff on Gulbarra.

No internal reviews were conducted by or on behalf of PCO under the PPIP Act, Part 5 during the 2024–25 financial year. During this period, the Chief Operating Officer was PCO's Privacy Officer.

REVIEW OF RELEASE OF GOVERNMENT INFORMATION

The *Government Information (Public Access) Act 2009* (GIPA Act) provides for public access to Government-held information and the proactive public release of Government information. PCO maintains a page on pco.nsw.gov.au dedicated to information the Act requires to be made available.

The right of access is restricted only where there is an overriding public interest against disclosure. For example, PCO cannot release Cabinet documents because there is an overriding public interest against their disclosure, nor can it release documents subject to legal professional privilege without the client's consent, as the privilege rests with the client.

Under section 7 of the GIPA Act, agencies must review their programs for the release of government information at least once every 12 months to identify the kinds of information that can be made publicly available. PCO complied with this requirement in 2024-25.

In addition to the current and historical legislation of New South Wales, PCO makes the following documents available to the public —

- ◆ corporate publications and policies, including previous Annual Reports and the Code of Conduct,
- ◆ information sheets, manuals and circulars about the process for making legislation, and
- ◆ drafting practice documents that provide insight into drafting matters, such as the use of plain language, gender-neutral language, and savings and transitional provisions in legislation.

PROACTIVE RELEASE OF INFORMATION: 2024–25

PCO’s program for the proactive release of information involves increasing the availability of legislation and information about legislation on the NSW legislation website and the PCO corporate website.

During 2024–25, the following material was made available —

- ◆ all instruments on the In Force collection of the NSW legislation website that were drafted by agencies other than the Parliamentary Counsel’s Office were moved to a dedicated section of the website. The agency statutory instruments page (legislation.nsw.gov.au/information/asi) contains PDF versions of statutory instruments required to be published on the NSW legislation website and consolidated versions that have been prepared by the responsible agency. Moving these instruments to a static collection has directly assisted users with timely access to In Force versions by removing the need to convert the instrument into XML for consolidation and uploading, and
- ◆ PCO added a browse-by-number option to improve navigation and access to legislation.

GIPA APPLICATIONS: 2024–25

PCO reviews all information sought and released under GIPA applications each year to determine whether it should be made publicly available more broadly, in addition to being provided to the applicant.

Clause 8(b) and (c) of the *Government Information (Public Access) Regulation 2018* requires agencies to report on the number of applications received and refused. In 2024–25, PCO received one GIPA application. No applications were refused.

PUBLIC INTEREST DISCLOSURES

In accordance with clause 5 of the *Public Interest Disclosures Regulation 2022*, the following information is provided for the period 1 July 2024 to 30 June 2025.

Public interest disclosures 2024–25	No.
Public interest disclosures made by public officials in performing their day-to-day functions	0
Public interest disclosures not covered by the above that are made under a statutory or other legal obligation	0
All other public interest disclosures	0
Number of public interest disclosures relating to possible or alleged —	
♦ corrupt conduct	0
♦ maladministration	0
♦ serious and substantial waste of public money	0
♦ Government information contraventions	0
♦ local government pecuniary interest contraventions.	0
Total number of public interest disclosures received	0

PCO has a Public Interest Disclosures Policy available to all staff. Section 78 of the *Public Interest Disclosures Act 2022* requires each public authority to provide an annual report to the NSW Ombudsman on its compliance with the Act.

For the reporting period, PCO advised the Ombudsman that no public interest disclosures were received.

A vibrant, high-angle photograph of a tropical forest. In the foreground, a small waterfall cascades over dark, wet rocks. The water is white and frothy as it falls. The surrounding forest is dense with various types of trees and plants, including palm trees and ferns. The foliage is a mix of deep greens and lighter, sunlit greens. The overall atmosphere is serene and natural.

Sustainability

*Image: Terania Creek, Nightcap National Park.
Courtesy of DestinationNSW.*

DIVERSITY AND INCLUSION

TRENDS IN DISTRIBUTION OF EQUAL EMPLOYMENT OPPORTUNITY (EEO) GROUPS

EEO Group Source: Public Service Commission Workforce Profile Data	Benchmark/ target	2023	2024	2025
Women	50.0%	59.0%	59.3%	57.1%
Aboriginal and Torres Strait Islander people	3.0%	0.0%	0.0%	0.0%
People whose first language spoken as a child was not English	23.2%	18.0%	17.4%	32.65%
People with disability	5.6%	7.0%	10.0%	10.2%
People with disability requiring work-related adjustment	N/A	0.0%	0.0%	0.0%

WORKFORCE DIVERSITY STRATEGIES

Public agencies are required to have a Multicultural Policies and Services Program under the *Multicultural NSW Act 2000*. PCO has embedded its Multicultural Policies and Services Program within its business operations through the Diversity and Inclusion Policy and Plan and workforce planning.

The plan outlines the following objectives —

- ◆ providing services that support a diverse community,
- ◆ attracting and recruiting a diverse workforce,
- ◆ retaining and developing a diverse workforce, and
- ◆ providing support for targeted diversity workgroups.

These objectives are supported through a range of initiatives, including —

- ◆ creating an environment where staff feel comfortable sharing their views,
- ◆ promoting diversity principles during staff induction,
- ◆ ensuring policies and procedures comply with and support equity standards,
- ◆ referencing the capability framework in role descriptions, recruitment processes and performance management, and
- ◆ offering flexible work options, including part-time work and working from home.

PCO staff have access to flexible working under the PCO Flexible Working Policy and the *Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009*.

PCO has not entered into any agreements with Multicultural NSW under the *Multicultural NSW Act 2000*.

DIVERSITY INCLUSION ACTION PLANS

As an executive agency, PCO is not required to have a Disability Inclusion Action Plan under the *Disability Inclusion Act 2014*. Nevertheless, PCO remains committed to improving access to employment and participation for people with disability.

Our initiatives include —

- ◆ ensuring building accessibility, including lifts and bathrooms designed for easy use for people with disability,
- ◆ prioritising workplace adjustments, such as specialist equipment and flexible working arrangements,
- ◆ applying plain-language drafting principles to optimise access to legislation for all users,
- ◆ maintaining accessible web design: PCO's websites and intranet comply with the W3C Web Content Accessibility Guidelines, ensuring content is available to the widest possible audience, including people using assistive technologies,
- ◆ consulting with users who are blind or have low vision on the design of the legislation website to support effective interaction with assistive technologies and remove the need for access keys,
- ◆ providing copies of legislation in electronic format, at no cost, to people who are blind or have low vision, who can access legislation in PDF using accessibility tools,
- ◆ enabling access to PCO services for people who are deaf, hard of hearing, or who experience difficulty using the telephone, through the National Relay Service, and
- ◆ encouraging suitability qualified applicants with disability to apply for positions and to discuss specific requirements with the nominated contract officer during recruitment.

DEVELOPMENT

LEARNING AND DEVELOPMENT

We aim to provide training and development opportunities to all staff, enabling them to work across different areas of the organisation wherever possible. This supports the management of varying service demands and ensures that staff are engaged in diverse and meaningful work.

A mix of formal and on-the-job training is provided for legislative drafters, as well as editorial, technical and support staff. PCO's subject matter experts contribute to the design and delivery of training programs.

Training delivered during the 2024–25 period included —

- ◆ Direct supervision: a significant investment of time is required to develop and refine drafting skills. Senior officers supervise junior officers, providing training, mentoring, coaching and knowledge transfer on a one-to-one basis.
- ◆ Orientation: a tailored program of induction sessions to familiarise new staff with key processes and ways of working.
- ◆ Seminars, workshops and courses: formal training provided to all staff, facilitated both in-house and externally, including seminars delivered in partnership with the Crown Solicitor's Office.
- ◆ Leadership development: senior leaders engaged in leadership training and coaching.
- ◆ Sector-wide training activities: relevant staff participated in sector-wide training to maintain currency in governance, finance, HR and IT.
- ◆ Study leave: individuals undertaking external study were supported with study leave.

In addition, PCO supported and participated in the following programs and development opportunities —

- ◆ NSW Government Graduate Program.
- ◆ Practical Legal Training (PLT): staff undertaking PLT were supported through formal placements, training and supervision under qualified drafters in the office.
- ◆ Secondments: members of staff were seconded to another agency, and three staff members were seconded into PCO during the reporting period.

PCO continues to prioritise the retention of organisational knowledge through close mentoring of staff. Flexible working arrangements, including those that accommodate parental leave and career breaks, assist in retaining specialist staff over the long term.

PEOPLE MATTER EMPLOYEE SURVEY

The People Matter Employee Survey (PMES) provides NSW public sector employees with an opportunity to share their views on workplace issues and practices, highlighting areas of strength and those requiring further focus.

The 2024 PMES results represent a deviation from prior year's results. PCO takes the feedback from the PMES very seriously and conducted a series of team-based workshops with external organisational facilitators to support staff wellbeing, build stronger workplace resilience and better understand the drivers of these results. These sessions focused on enhancing collaboration, communication and overall staff experience, and will inform ongoing initiatives throughout PCO.

In addition to the workshops, PCO increased resourcing in our People and Culture team to support the development and implementation of our action plan. Through this focused action plan, pulse surveys showed an improvement returning results to trends seen in prior years.

Looking ahead, PCO will continue to use PMES results as a foundation for workplace improvement initiatives in 2025–26, ensuring that staff feedback directly shapes organisational priorities.

WORK HEALTH AND SAFETY

STATEMENT OF PERFORMANCE

PCO is committed to ensuring the health and safety of staff and visitors to our office.

Our Work Health and Safety Committee meets quarterly to review and oversee WHS practices to ensure they remain appropriate and consistent with NSW Government standards. The Committee actively identifies opportunities for improvement, and minutes of meetings are made available to all staff.

Emergency management contacts and after-hours access procedures are regularly updated on Gulbarra, PCO's staff intranet. Regular refresher and compliance training is provided for fire wardens and first aid officers, and PCO participates in whole-building emergency evacuation exercises.

WHS is a key consideration in the design of PCO's current premises. Ergonomic assessments of staff's workstations were conducted by a professional third-party provider in May 2025. Additional assessments are undertaken for new starters and staff as needed.

The following WHS policies and procedures are currently in place —

- ◆ Work Health and Safety Policy,
- ◆ Work Health and Safety Strategic Plan and Procedures,
- ◆ Working Flexibly Policy, and
- ◆ Working From Home Policy.

PCO also facilitates a range of corporate wellbeing activities as part of its WHS initiatives, including —

- ◆ annual influenza vaccinations, with 27 staff vaccinated in April 2025,
- ◆ free counselling for employees and their immediate families through Coverage International,
- ◆ access to the Fitness Passport program, providing a wide choice of fitness facilities across New South Wales,
- ◆ Respect@Work and psychosocial safety training, attended by all staff in August 2024, and
- ◆ Wellbeing and resilience workshops delivered in February 2025, where staff developed personal resilience plans and strategies to achieve them.

In addition, PCO conducted several team-based workshops with external organisational facilitators to support staff wellbeing following the results of the 2024 People Matter Employee Survey (PMES).

Together, these initiatives demonstrate PCO's ongoing commitment to creating a safe, supportive and resilient workplace.

INJURIES AND PROSECUTIONS: *WORK HEALTH AND SAFETY ACT 2011*

PCO places strong emphasis on preventing accidents and injuries, ensuring early notification of incidents, and managing claims in a supportive manner to facilitate a timely return to work.

There were no workers compensation claims in 2024–25. There were also no injuries or prosecutions under the *Work Health and Safety Act 2011* in the 5 years to 30 June 2025.

MODERN SLAVERY ACT REPORTING

From 1 January 2022, NSW Government agencies and other entities have been required to take reasonable steps to ensure that the goods and services they procure are not the product of modern slavery within the meaning of the *Modern Slavery Act 2018*.

The PCO Procurement Policy references the Act as part of the legislative and administrative framework underpinning the policy. PCO also utilises the most recent guidance published on the buy.nsw.gov.au website to address modern slavery risks across the plan, source, and manage stages of procurement. Wherever possible, PCO seeks to procure goods and services from whole-of-government arrangements to further minimise risk.

The Anti-slavery Commissioner did not identify or raise any significant issues concerning PCO's operation in 2024–25.



Financial Performance

*Image: Mt Warning, Northern Rivers.
Courtesy of DestinationNSW.*



INDEPENDENT AUDITOR'S REPORT

Parliamentary Counsel's Office

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Parliamentary Counsel's Office (the Office), which comprise the Statement by the Parliamentary Counsel, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the Office's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Office in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Parliamentary Counsel's Responsibilities for the Financial Statements

The Parliamentary Counsel is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Parliamentary Counsel's responsibility also includes such internal control as

the Parliamentary Counsel determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Parliamentary Counsel is responsible for assessing the Office's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf . The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Office carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nirupama Mani
Director Financial Audit

Delegate of the Auditor-General for New South Wales

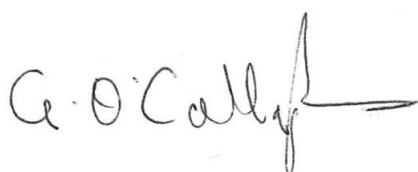
28 October 2025
SYDNEY

Parliamentary Counsel's Office

Statement by the Parliamentary Counsel as head of the Parliamentary Counsel's Office for the year ended 30 June 2025

Under the *Government Sector Finance Act 2018* ('the Act'), section 7.6(4), I state

- a) these financial statements have been prepared in accordance with:
 - Australian Accounting Standards (which includes Australian Accounting interpretations), and
 - applicable requirements of the Act, the Government Sector Finance Regulation 2024, and
 - Treasurer's directions issued under the Act.
- b) these financial statements present fairly the Parliamentary Counsel's Office's financial position as at 30 June 2025 and the financial performance and cash flows for the year then ended; and
- c) there are no circumstances which would render any particulars in the financial statements to be misleading or inaccurate.



Annette O'Callaghan
Parliamentary Counsel

27 October 2025



Financial Statements

of

Parliamentary Counsel's Office

for the year ended 30 June 2025

Parliamentary Counsel's Office
Statement of Comprehensive Income
 for the year ended 30 June 2025

		Actual	Budget	Actual
		2025	2025	2024
	Notes	\$000	\$000	\$000
Continuing operations				
Expenses excluding losses				
Employee-related expenses	2(a)	8,957	9,710	8,603
Other operating expenses	2(b)	2,347	1,798	2,489
Depreciation and amortisation expense	2(c)	243	245	183
Finance costs	2(d)	15	4	14
Total expenses excluding losses		11,562	11,757	11,289
Revenue				
Recurrent grants from principal department	3(a)	10,985	10,967	10,949
Capital grants from principal department	3(a)	250	250	669
Sale of goods and services	3(b)	77	7	88
Acceptance by the Crown of employee benefits and other liabilities	3(c)	171	469	70
Total revenue		11,483	11,693	11,776
Operating result		(79)	(64)	487
Gain / (loss) on disposal	4	-----	-----	(2)
Other gains / (losses)	5	15	-----	(16)
Net Result		(64)	(64)	469
Other comprehensive income		-----	-----	-----
Total Comprehensive Income\loss		(64)	(64)	469

The accompanying notes form part of these financial statements.

Parliamentary Counsel's Office
Statement of Financial Position
as at 30 June 2025

		Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
	Notes			
Assets				
Current assets				
Cash and cash equivalents	6	1,126	940	1,196
Receivables	7	118	151	92
Total current assets		1,244	1,091	1,288
Non-Current assets				
Property, plant and equipment				
- Plant and equipment	8	671	758	701
Intangible assets	10	1,219	1,069	1,107
Total Non-Current assets		1,890	1,827	1,808
Total Assets		3,134	2,918	3,096
Liabilities				
Current Liabilities				
Payables	11	384	443	349
Provisions - employee benefits and related on-costs	12	1,037	825	972
Other provisions	13	-----	-----	-----
Total Current Liabilities		1,421	1,268	1,321
Non-current Liabilities				
Provisions - employee benefits and related on-costs	12	21	87	21
Other provisions	13	392	300	392
Total Non-Current liabilities		413	387	413
Total Liabilities		1,834	1,655	1,734
Net Assets		1,299	1,263	1,363
Equity				
Accumulated Funds		1,299	1,263	1,363
Total Equity		1,299	1,263	1,363

The accompanying notes form part of these financial statements.

Parliamentary Counsel's Office
Statement of Changes in Equity
for the year ended 30 June 2025

	Notes	Accumulated Funds \$000	Total \$000
Balance at 1 July 2024		1,363	1,363
Net Result for the year		(64)	(64)
Other comprehensive income:			
Net Increase/(Decrease) in Property, Plant & Equipment		----	----
Total other comprehensive income		----	----
Total comprehensive income for the year		(64)	(64)
Balance at 30 June 2025		1,299	1,299

	Notes	Accumulated Funds \$000	Total \$000
Balance at 1 July 2023		894	894
Net Result for the year		469	469
Other comprehensive Income:			
Net Increase/(Decrease) in Property, Plant & Equipment		----	----
Total other comprehensive income		----	----
Total comprehensive income for the year		469	469
Balance at 30 June 2024		1,363	1,363

The accompanying notes form part of these financial statements.

Parliamentary Counsel's Office
Statement of Cash Flows
for the year ended 30 June 2025

		Actual	Budget	Actual
		2025	2025	2024
	Notes	\$000	\$000	\$000
Cash flows from operating activities				
Payments				
Employee related		(8,760)	(9,241)	(8,652)
Finance Costs		----	----	----
Other		(2,378)	(1,822)	(2,783)
Total payments		(11,138)	(11,063)	(11,435)
Receipts				
Recurrent grants from principal department		10,985	10,967	10,949
Capital grants from principal department (excluding equity appropriation)		250	250	669
Reimbursements from the Crown Entity		111	----	292
Sale of goods and services		48	7	84
Other		----	----	253
Total receipts		11,394	11,224	12,247
Net cash flows from operating activities	16	256	161	812
Cash flows from investing activities				
Purchases of plant and equipment		(141)	(80)	(590)
Purchases of intangible assets		(183)	(170)	(422)
Net cash flow from investing activities		(324)	(250)	(1,012)
Cash flows from Financing activities				
Payment of principal portion of lease liabilities		----	----	----
Net cash flow from Financing activities		----	----	----
Net increase/(decrease) in cash and cash equivalents		(70)	(89)	(200)
Opening cash and cash equivalents		1,196	1,029	1,396
Closing cash and cash equivalents	6	1,126	940	1,196

The accompanying notes form part of these financial statements.

1 Summary of Material Accounting Policy Information

(a) Reporting entity

The Parliamentary Counsel's Office (the Agency) is an executive agency related to The Cabinet Office (the principal department). The Agency is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The Agency is consolidated as part of the NSW Total State Sector Accounts.

These financial statements for the year ended 30 June 2025 have been authorised for issue by the Parliamentary Counsel on 9 July 2025

(b) Basis of preparation

The Agency's financial statements are general purpose financial statements that have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations), and
- the requirements of the *Government Sector Finance Act 2018 (GSF Act)*- and the Government Sector Finance Regulation 2025, and
- Treasurer's Directions issued under the GSF Act.

The Agency's financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operating activity and the realisation of assets and the settlement of liabilities in the normal course of operations. The Agency held cash at bank as at 30 June 2025 of \$1,126,000 (30 June 2024: \$1,196,000). As at 30 June 2025 the Agency had a net working capital deficit of \$177,000 (30 June 2024: deficit of \$33,000). The Cabinet Office and NSW Treasury continue to fund the Agency through the annual budget process.

Plant and equipment, and financial assets at fair value through profit or loss and available for sale are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that:

- the amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense, and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flow on a gross basis. However, the GST components of cash flows arising from investing and financing activities that are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(e) Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(f) Changes in Accounting Policy, including new or revised Australian Accounting Standards

(i) Effective for the first time in 2024-25:

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current,
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The Agency has assessed the above standards as having no impact on PCO's financial statements.

(ii) Issued but not yet effective:

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise. There are currently no new Australian Accounting Standards that have not been applied and are not yet effective, in accordance with the NSW Treasury mandate (TPG24-06).

2 Expenses Excluding Losses

(a) Employee-related expenses

	2025 \$000	2024 \$000
Salaries and wages (including annual leave)	7,737	7,559
Superannuation - defined benefit plans	-----	-----
Superannuation - defined contribution plans	537	476
Long Service Leave	178	48
Workers' Compensation Insurance	44	46
Payroll tax and fringe benefits tax	460	438
Agency contractors	1	36
	8,957	8,603

(b) Other operating expenses

	2025 \$000	2024 \$000
Accommodation costs	995	977
Auditor's remuneration - audit of financial statements ^{a)}	36	36
Consultants	-----	-----
Corporate Services provided through GovConnect	520	427
Fees for services rendered	192	221
Information technology and communication costs	154	130
Insurance	33	31
Maintenance	271	284
Training and staff development	99	265
Travel costs	33	32
Other Expenses	16	86
	2,347	2,489
<u>Total maintenance costs</u>		
Maintenance expense - contracted labour and other (non-employee related), as above	271	284
Total maintenance expenses included in Note 2(a) and 2(b)	271	284

Totals may not add due to rounding.

Recognition and measurement

Insurance

The Agency's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

2 Expenses Excluding Losses (continued)

(c) Depreciation and amortisation expense

	2025	2024
	\$000	\$000
<u>Depreciation</u>		
Plant and equipment	87	94
<u>Amortisation</u>		
Leasehold improvements	85	14
Intangible assets	71	75
	243	183

(d) Finance costs

	2025	2024
	\$000	\$000
Unwinding of discount rate on make good provision	15	14
	15	14

3 Revenue

Recognition and measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15 *Revenue from Contracts with Customers*.

(a) Recurrent and capital grants from principal department

	2025 \$000	2024 \$000
Recurrent grants from principal department (per Statement of comprehensive income)		
Recurrent grants from principal department	10,985	10,949
Capital grants from principal department		
Total capital drawdowns from principal department (per Statement of comprehensive income)	250	669
Total recurrent and capital grants from principal department	11,235	11,618

The *Appropriation Act 2024 (Appropriations Act)* (and the subsequent variations, if applicable) appropriates the sum of \$103 million to the Premier out of the Consolidated Fund for the services of The Cabinet Office for the year 2024-25. The spending authority of the Minister from the *Appropriations Act* has been delegated or subdelegated to officers of The Cabinet Office and entities that it is administratively responsible for, including the Parliamentary Counsel's Office.

The responsible Minister for each GSF agency is taken to have been given an appropriation out of the Consolidated Fund under the authority of s4.7 of the *Government Sector Finance Act 2018*, at the time the GSF agency receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the GSF agency. The spending authority of the responsible Minister(s) from deemed appropriation money has been delegated or sub-delegated to officers of the Agency for its own services.

A summary of compliance is disclosed in the financial statements of the Annual Report of The Cabinet Office. It has been prepared on the basis of aggregating the spending authorities of both the Premier for the services of The Cabinet Office and the responsible Ministers for the services of the entities the The Cabinet Office is administratively responsible for that receives or recovers deemed appropriation money. It reflects the status at the point in time this disclosure statement is being made. The Agency's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for financial year 2024-25 and financial year 2023-24, authorising officers of the Agency to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the Agency. However, as it relates to expenditure in reliance on a sum appropriated through an annual *Appropriations Act*, the delegation/sub-delegations are referable to the overall authority to spend set out in the relevant *Appropriations Act*. The individual transaction limits have been properly observed. The information in relation to the limit from the *Appropriations Act* is disclosed in the summary of compliance table included in the financial statements of the Annual Report of The Cabinet Office.

(b) Sale of goods and services

	2025 \$000	2024 \$000
Revenue from drafting services and other income	77	88
	77	88

Recognition and measurement

Rendering of services

Revenue from rendering of services is recognised when the Agency satisfies the performance obligation by transferring the promised services. Payments are typically due 30 days from an invoice being raised.

3 Revenue (continued)

(c) Acceptance by the Crown of employee benefits and other liabilities

	2025	2024
	\$000	\$000
Superannuation - defined benefit	-----	-----
Long service leave	171	70
	171	70

4 Gain / (loss) on disposal

	2025	2024
	\$000	\$000
Written down value of asset disposed	-----	(2)
	-----	(2)

5 Other gains / (losses)

	2025	2024
	\$000	\$000
Gain / (loss) from movement in provision for restoration costs	15	(16)
	15	(16)

Recognition and measurement

Impairment losses may arise on non-financial assets held by the Agency from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting Policies and events giving rise to impairment losses are disclosed in the following notes:

- Receivables - Note 7
- Property, plant and equipment - Note 8
- Leases - Note 9
- Intangible Assets - Note 10

6 Current Assets - Cash and cash equivalents

	2025	2024
	\$000	\$000
Cash at bank and on hand	1,126	1,196
	1,126	1,196

For the purposes of the statement of cash flows, cash and cash equivalents include cash at bank and cash on hand.

Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of the financial year to the statement of cash flows as follows:

	2025	2024
	\$000	\$000
Cash and cash equivalents (per statement of financial position)	1,126	1,196
Closing cash and cash equivalents (per statement of cash flows)	1,126	1,196

Refer Note 17 for details regarding credit risk, liquidity risk, and market risk arising from financial instruments.

7 Current Assets - Receivables

	2025	2024
	\$000	\$000
Sale of goods and services	67	31
Goods and Services Tax recoverable from ATO	20	26
Prepayments	31	35
	118	92

Refer Note 17 for details regarding credit risk, liquidity risk, and market risk arising from financial instruments.

Recognition and measurement

All 'regular way' purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The Agency holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

For trade receivables, the Agency applies a simplified approach in calculating expected credit losses (ECLs). The Agency recognises a loss allowance based on lifetime ECLs at each reporting date. The Agency has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

8 Property, plant and equipment

	Plant and Equipment	Total
	\$000	\$000
At 1 July 2024 - fair value		
Gross carrying amount	1,504	1,504
Accumulated depreciation and impairment	(803)	(803)
Net carrying amount	701	701
At 30 June 2025 - fair value		
Gross carrying amount	1,644	1,644
Accumulated depreciation and impairment	(973)	(973)
Net carrying amount	671	671
Reconciliation		
<u>Year ended 30 June 2025</u>		
Net carrying amount at start of year	701	701
Additions	141	141
Disposals	----	----
Depreciation and amortisation expense	(171)	(171)
Net carrying amount at end of year	671	671
 <u>At 1 July 2023 - fair value</u>		
Gross carrying amount	2,503	2,503
Accumulated depreciation and impairment	(2,282)	(2,282)
Net carrying amount	221	221
<u>At 30 June 2024 - fair value</u>		
Gross carrying amount	1,504	1,504
Accumulated depreciation and impairment	(803)	(803)
Net carrying amount	701	701
Reconciliation		
<u>Year ended 30 June 2024</u>		
Net carrying amount at start of year	221	221
Additions	590	590
Disposals	(2)	(2)
Depreciation and amortisation expense	(108)	(108)
Net carrying amount at end of year	701	701
Totals may not add due to rounding.		

8 Property, plant and equipment (continued)

Recognition and measurement

Acquisitions of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. the deferred payment amount is effectively discounted over the period of credit.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Major inspection costs

When each major inspection is performed, the labour cost of performing major inspections for faults is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

Restoration costs

The estimated cost of dismantling and removing an asset and restoring the site is included in the cost of an asset, to the extent it is recognised as a liability.

Maintenance

Day to day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or a component of an asset, in which case the costs are capitalised and depreciated.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Agency. All material separately identifiable components of assets are depreciated over their shorter useful lives.

The following depreciation rates have been adopted:

Category of Assets	Depreciation Rates (2024-25)	Depreciation Rates (2023-24)
<i>Plant and equipment</i>		
Office furniture and fittings	10%	10%
Computer equipment	25%	25%
General plant and equipment	14%	14%
Leasehold improvements	over the period of the remaining lease	over the period of the remaining lease
<i>Amortisation of intangible assets</i>		
Software	25% except for: LEGIS - 14.29% LEGIS Website - 14.29%	25% except for: LEGIS - 14.29% LEGIS Website - 14.29%

8 Property, plant and equipment (continued)

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 Impairment of Assets is unlikely to arise. As plant and equipment is carried at fair value, impairment can only arise in the rare circumstances where the costs of disposal are material. However, the right-of-use assets are subject to impairment. The Agency assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, the Agency estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. As a not-for-profit entity, the Agency recognises an impairment loss in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

9 Leases

The Agency has only one lease contract in place, for its current office premises at 60-70 Elizabeth Street Sydney. The lease contract is for 5 years and finishes on 1 June 2028. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The Agency does not provide residual value guarantees in relation to leases.

During the financial year ended 30 June 2022, the Agency accepted the changes in the office accommodation arrangements with Property NSW (PNSW). Primarily, this introduced a "substitution right" clause for PNSW to relocate the Agency during the term of the agreement. As a result, the Agency's lease agreements are not accounted for as a lease within the scope of AASB 16.

10 Intangible assets

	Software at cost \$000	Total \$000
At 1 July 2024		
Cost (gross carrying amount)	1,669	1,669
Accumulated amortisation and impairment	(561)	(561)
Net carrying amount	1,107	1,107
At 30 June 2025		
Cost (gross carrying amount)	1,852	1,852
Accumulated amortisation and impairment	(633)	(633)
Net carrying amount	1,219	1,219
Reconciliation		
Year ended 30 June 2025		
Net carrying amount at start of year	1,107	1,107
Additions	183	183
Amortisation (recognised in "Depreciation and amortisation")	(71)	(71)
Net carrying amount at end of year	1,219	1,219
At 1 July 2023		
Cost (gross carrying amount)	1,247	1,247
Accumulated amortisation and impairment	(487)	(487)
Net carrying amount	760	760
At 30 June 2024		
Cost (gross carrying amount)	1,669	1,669
Accumulated amortisation and impairment	(561)	(561)
Net carrying amount	1,107	1,107
Reconciliation		
Year ended 30 June 2024		
Net carrying amount at start of year	760	760
Additions	422	422
Amortisation (recognised in "Depreciation and amortisation")	(75)	(75)
Net carrying amount at end of year	1,107	1,107

Totals may not add due to rounding.

Recognition and measurement

The Agency recognises intangible assets only if it is probable that future economic benefits will flow to the Agency and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. All research costs are expensed. Development costs are only capitalised when certain criteria is met.

The useful lives of intangible assets are assessed to be finite. The Agency's intangible assets are amortised using the straight line method over a period of 4 to 7 years.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Agency's intangible assets, the assets are carried at cost less any accumulated amortisation.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss.

11 Current Liabilities - Payables

	2025 \$000	2024 \$000
Accrued salaries, wages and on-costs	211	183
Creditors	173	166
	384	349

Refer Note 17 for details regarding credit risk, liquidity risk, and market risk arising from financial instruments.

12 Current / Non-Current Liabilities - Employee benefits and related on-costs

	2025 \$000	2024 \$000
Current Provisions		
Annual leave including on-costs	785	733
Long service leave including on-costs	143	137
Payroll Tax	109	102
Current Employee benefits and related on-cost provisions	1,037	972
Non-Current provisions		
Long service leave including on-costs	14	14
Payroll Tax	7	7
Non-Current employee benefits and related on-cost provisions	21	21
Total provisions	1,058	993
	2025 \$000	2024 \$000
Aggregate employee benefits and related on-costs		
Provisions - current	1,037	972
Provisions - non-current	21	21
Accrued salaries, wages and on-costs (Note 11)	211	183
	1,269	1,176

The Agency's liability for long service leave is assumed by the Crown. However, the Agency has an obligation to meet the long service related on-costs.

12 Current / Non-Current Liabilities - Employee benefits and related on-costs (continued)

Recognition and measurement

Employee benefits and other provisions

Salaries and wages, annual leave, sick leave and on-costs

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amount of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 Employee Benefits (although short cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that the use of a nominal approach plus the annual leave on annual leave liability (using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The Agency has assessed the actuarial advice based on the Agency's circumstances and has determined that the effect of discounting is immaterial to annual leave.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Long service leave and superannuation

The Agency's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The Agency accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown of employee benefits and other liabilities".

Long service leave is measured at present value in accordance with AASB 119 Employee Benefits. This is based on the application of certain factors (specified in NSWTC 21-03) to employees with five or more years of service, using current rates of pay. These factors were determined based on an actuarial review to approximate present value.

Long service leave and superannuation

During financial year 2024-25 the actuarial review of the Agency's long service leave provision provided a positive adjustment of \$28,000 to the present value of long service leave, which increased both the Agency's long service leave expense and Crown accepted revenue.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

13 Current / Non-Current Liabilities - Other provisions

	2025 \$000	2024 \$000
Other provisions - Current		
Restoration costs	-----	-----
Total current provisions	-----	-----
Other provisions - Non-Current		
Restoration costs	392	392
Total Non-Current provisions	392	392
Total provisions	392	392

Movements in provisions (other than employee benefits)

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

	2025 \$000	2024 \$000
Provision for restoration costs		
Carrying amount at the beginning of financial year	392	362
Additional provisions recognised for 60 Elizabeth Street	-----	30
Carrying amount at the end of financial year	392	392

Recognition and measurement (continued)

Other provisions

Other provisions exist when the Agency has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. The Agency's restoration costs relate entirely to makegood leasehold obligations for the office premises at 60 Elizabeth Street.

If the effect of the time value of money is material, provisions are discounted at 3.91% (2024: 3.71%), which is a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability.

14 Contingent Liabilities and Contingent Assets

Contingent liabilities

The Agency is not aware of any contingent liabilities associated with its operations.

Contingent assets

The Agency is not aware of any contingent assets associated with its operations.

15 Budget Review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts.

Net Result:

The net result is a loss of \$64,000 against a budgeted loss of \$64,000.

Total revenues are \$210,000 lower than budget, primarily reflecting a reduction in revenues from the Crown for acceptance of employee benefits and other liabilities. This is fully offset by a reduction in Crown funded employee-related expenses.

Total expenses are \$195,000 lower than originally budgeted, reflecting a reduction in employee-related expenses, that is largely offset by a rebalancing of expenditure towards operating expenses.

Assets and liabilities:

The Agency's current assets are \$1.2 million, against budget expectations of \$1.1 million and are primarily reserved for Agency provisions including payables and Agency funded employee-related benefits.

Total assets of \$3.1 million are largely in line with budget expectations of \$2.9 million, with an increase in intangible assets offset by a decrease in cash and cash equivalents.

Cash flows:

Net cash flows are slightly above expectations due to the timing of a capital expenditure payment for an intangible asset. This payment is expected to be made early in the 2025-26 financial year.

16 Reconciliation of Cash Flows From Operating Activities to Net Result

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income is as follows:

	2025	2024
	\$000	\$000
Net cash used on operating activities	256	812
Depreciation and amortisation	(243)	(183)
Decrease/(increase) in provisions	(66)	(161)
Increase/(decrease) in receivables	26	(23)
(Increase)/decrease in creditors	(35)	26
Gain /(loss) on disposal	----	(2)
Other gain/(loss)	----	----
Net result	(63)	469

17 Financial Instruments

A 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. The Agency determines the classification of its financial assets and liabilities at initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

The Agency's principal financial instruments are outlined below. These financial instruments arise directly from the Agency's operations or are required to finance the Agency's operations. The Agency does not enter into trade financial instruments, including derivative financial instruments, for speculative purposes.

The Agency's main risks arising from financial instruments are outlined below, together with the Agency's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Parliamentary Counsel has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Agency, to set risk limits and controls and to monitor risks.

(a) Financial instrument categories

Class	Note	Category	Carrying Amount	
			2025	2024
Financial Assets			\$000	\$000
Cash and cash equivalents	6	Amortised cost	1,126	1,196
Receivables ¹	7	Amortised cost	67	31

Class	Note	Category	Carrying Amount	
			2025	2024
Financial Liabilities			\$000	\$000
Payables ²	11	Financial liabilities measured at amortised cost	353	313

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7)

17 Financial Instruments (continued)

(b) Credit Risk

Credit risk arises when there is a possibility of the Agency's debtors defaulting on their contractual obligations, resulting in a financial loss to the Agency. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment). Credit risk arises from the financial assets of the Agency, including cash, receivables and authority deposits. No collateral is held by the Agency. The Agency has not granted any financial guarantees.

Cash

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

Receivables - trade debtors

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. Debts that are known to be uncollectible are written off. The expected loss rates are based on historical observed loss rates.

Trade debtors are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, a failure to make contractual payments for a period of greater than 180 days past due.

The Agency applies the AASB 9 simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance for all trade debtors. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance for trade debtors as at 30 June 2025 and 30 June 2024 was determined as follows:

30 June 2024						
\$000						
	Current	<30 days	30-60 days	61-90 days	>91Days	Total
Expected credit loss rate	0%	0%	0%	0%	0.0%	0%
Estimated total gross carrying amount	31	0	0	0	0	31
Expected credit loss	0	0	0	0	0	0

	30 June 2025					Total
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91Days	
Expected credit loss rate	0%	0%	0%	0%	0%	0%
Estimated total gross carrying amount	31	30	0	0	0	61
Expected credit loss	0	0	0	0	0	0

Note: The ageing analysis excludes statutory receivables, as these are not within the scope of AASB 7. Therefore the "total" will not reconcile to the receivables total in Note 7.

The Agency is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors as at 30 June 2024 and 30 June 2025. All of the Agency's debtors have a AAA credit rating.

17 Financial Instruments (continued)

(c) Liquidity risk

Liquidity risk is the risk that the Agency will be unable to meet its payment obligations when they fall due. The Agency continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (that are unsecured) are settled in accordance with the policy set out in NSW TC 11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. However, as part of the Government's COVID-19 response, all suppliers are temporarily being paid immediately on receipt of a correctly rendered invoice. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Minister may automatically pay the supplier simple interest. There was no interest for late payments applied during the period (2023-24: Nil).

The table below summarises the maturity profile of the Agency's financial liabilities, together with the interest rate exposure.

Maturity Analysis and interest rate exposure of financial liabilities

		\$'000						
	Weighted Average Effective Int. Rate	Nominal Amount	Fixed Interest Rate	Variable Interest Rate	Non-interest bearing	< 1 yr	1-5 years	> 5 yrs
2025								
Payables:								
Accrued salaries, wages and on-costs		180	-----	-----	180	180	-----	-----
Creditors		173	-----	-----	173	173	-----	-----
Total		353	-----	-----	353	353	-----	-----
2024								
Payables:								
Accrued salaries, wages and on-costs		148	-----	-----	148	148	-----	-----
Creditors		166	-----	-----	166	166	-----	-----
Total		313	-----	-----	313	313	-----	-----

Notes: The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the Agency can be required to pay.

Totals may not add due to rounding.

17 Financial Instruments (continued)

(d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Agency has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Agency operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis assumes that all other variables remain constant.

Interest rate risk

Exposure to interest rate risk arises primarily through the Agency's interest bearing liabilities. The Agency does not account for any fixed rate financial instruments at fair value through profit or loss or as available for sale. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The Agency's exposure to interest rate risk is set out below.

Consolidated	Carrying Amount	-1%		1%	
		Profit	Equity	Profit	Equity
		\$'000	\$'000	\$'000	\$'000
2025					
Financial assets:					
Cash and cash equivalents	1,126	(11)	(11)	11	11
Receivables	67	(1)	(1)	1	1
Financial liabilities:					
Payables	353	4	4	(4)	(4)
2024					
Financial assets:					
Cash and cash equivalents	1,196	(12)	(12)	12	12
Receivables	31	0	0	0	0
Financial liabilities:					
Payables	313	3	3	(3)	(3)

(e) Fair value measurement

Fair value compared to carrying amount

The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value because of the short term nature of all of the financial instruments. There are no financial instruments where the fair value differs from the carrying amount.

18 Related Party Disclosures

The Agency's key management personnel compensation is as follows:

	2025	2024
	\$000	\$000
Salaries	750	641
Other long-term employee benefits	18	18
Total remuneration	768	659

In October 2023, the Agency created an Operations Division that covered Corporate Services, ICT, Legislation Editing, Access and Parliament. The remuneration for the position of Chief Operating Officer has been included in key management personnel compensation from this time. During the year, the Agency did not enter into any transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, no key management personnel services were provided by a separate management entity.

19 Events After the Reporting Period

The Agency is not aware of any events after the reporting period which would have a material impact on these financial statements.

End of financial statements