



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

To the Chief Executive Attorney-General's Department

Opinion

I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2025, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- a Schedule of Expenses and Income attributable to Administered Programs for the year ended 30 June 2025
- a Schedule of Assets and Liabilities attributable to Administered Programs for the year ended 30 June 2025
- notes, comprising material accounting policy and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director - Finance, People and Performance.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Attorney-General's Department. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Chief Executive for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2025.

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

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

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

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

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



Andrew Blaskett
Auditor-General

22 September 2025

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**Attorney-General's Department
(AGD)**

Financial Statements

For the year ended 30 June 2025

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2025

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We certify that the:

- financial statements of the Attorney-General's Department :
 - are in accordance with the accounts and records of the department;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Attorney-General's Department for the financial year over its financial reporting and its preparation of financial statements have been effective.



Caroline Meador
Chief Executive

17 September 2025



Andrew Swanson FCPA
Executive Director, Finance People and Performance

17 September 2025

Attorney-General's Department **OFFICIAL**
Statement of Comprehensive Income
For the year ended 30 June 2025

| | | 2025 | 2024 |
|--|---------------|----------------|----------------|
| | Note | \$'000 | \$'000 |
| Income | | | |
| Appropriation | 3.1 | 151 895 | 107 207 |
| Fees and charges | 3.2 | 142 341 | 140 413 |
| Recoveries | 3.3 | 27 796 | 25 419 |
| Grants, subsidies and transfers | 3.4 | 24 763 | 25 377 |
| Resources received free of charge | 3.5 | 4 568 | 4 110 |
| Other income | 3.6 | 349 | 2 |
| Total income | | 351 712 | 302 528 |
| Expenses | | | |
| Employee related expenses | 4.1 | 188 736 | 172 303 |
| Supplies and services | 4.2 | 78 139 | 75 890 |
| Grants and subsidies | 4.4 | 37 048 | 33 435 |
| Cash alignment transfers to Consolidated Account | | 7 572 | 8 876 |
| Depreciation and amortisation | 5.4, 5.5, 5.8 | 6 664 | 5 669 |
| Borrowing costs | | 16 | 12 |
| Other expenses | 4.5 | 796 | 1 653 |
| Total expenses | | 318 971 | 297 838 |
| Net result | | 32 741 | 4 690 |
| Other comprehensive income | | | |
| <i>Items that will not be reclassified to net result</i> | | | |
| Changes in property, plant and equipment asset revaluation surplus | 5.4 | 3 336 | - |
| Total other comprehensive income | | 3 336 | - |
| Total comprehensive result | | 36 077 | 4 690 |

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Attorney-General's Department
Statement of Financial Position
As at 30 June 2025

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| | Note | 2025 \$'000 | 2024 \$'000 |
|--------------------------------------|---------------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | 5.2, 7.2 | 69 941 | 55 688 |
| Receivables | 5.3 | 22 223 | 21 875 |
| Total current assets | | 92 164 | 77 563 |
| Non-current assets | | | |
| Property, plant and equipment | 5.4, 5.6, 5.7 | 48 889 | 28 111 |
| Intangible assets | 5.8 | 13 679 | 9 388 |
| Total non-current assets | | 62 568 | 37 499 |
| Total assets | | 154 732 | 115 062 |
| Current liabilities | | | |
| Employee related liabilities | 6.4 | 18 377 | 18 733 |
| Payables | 6.2 | 11 951 | 10 122 |
| Provisions | 6.5 | 769 | 539 |
| Other non-financial liabilities | 6.6 | 210 | 214 |
| Other financial liabilities | 6.3 | - | 238 |
| Total current liabilities | | 31 307 | 29 846 |
| Non-current liabilities | | | |
| Employee related liabilities | 6.4 | 32 681 | 30 985 |
| Provisions | 6.5 | 3 036 | 2 374 |
| Other financial liabilities | 6.3 | - | 226 |
| Total non-current liabilities | | 35 717 | 33 585 |
| Total liabilities | | 67 024 | 63 431 |
| Net assets | | 87 708 | 51 631 |
| Equity | | | |
| Retained earnings | | 79 590 | 43 995 |
| Asset revaluation surplus | 7.1 | 8 118 | 7 636 |
| Total equity | | 87 708 | 51 631 |

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Attorney-General's Department
Statement of Changes in Equity
For the year ended 30 June 2025

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| | Note | Asset revaluation surplus \$'000 | Retained earnings \$'000 | Total equity \$'000 |
|---|------|---|--------------------------------|---------------------------|
| Balance at 1 July 2023 | | 7 636 | 39 305 | 46 941 |
| Net result for 2023-24 | | - | 4 690 | 4 690 |
| Total comprehensive result for 2023-24 | | - | 4 690 | 4 690 |
| Balance at 30 June 2024 | | 7 636 | 43 995 | 51 631 |
| Net result for 2024-25 | | - | 32 741 | 32 741 |
| Gain on revaluation of land and buildings | 5.4 | 3 336 | - | 3 336 |
| Total comprehensive result for 2024-25 | | 3 336 | 32 741 | 36 077 |
| Transfer between equity components | 7.1 | (2 854) | 2 854 | - |
| Balance at 30 June 2025 | | 8 118 | 79 590 | 87 708 |

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Attorney-General's Department
Statement of Cash Flows
For the year ended 30 June 2025

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| | | 2025 | 2024 |
|---|----------|------------------|------------------|
| | Note | \$'000 | \$'000 |
| Cash flows from operating activities | | | |
| Cash inflows | | | |
| Appropriation | | 151 895 | 107 207 |
| Fees and charges | | 148 714 | 141 603 |
| Recoveries | | 29 370 | 25 912 |
| Grants, subsidies and transfers | | 24 763 | 25 377 |
| GST recovered | | 4 439 | 4 489 |
| Other receipts | | 216 | 501 |
| Cash generated from operations | | 359 397 | 305 089 |
| Cash outflows | | | |
| Employee related payments | | (186 541) | (170 358) |
| Payments for supplies and services | | (81 066) | (80 080) |
| Payments of grants and subsidies | | (40 480) | (36 776) |
| Cash alignment transfers to Consolidated Account | | (7 572) | (8 876) |
| Interest paid | | (16) | (12) |
| Other payments | | (620) | (1 787) |
| Cash used in operations | | (316 295) | (297 889) |
| Net cash provided by operating activities | 7.2 | 43 102 | 7 200 |
| Cash flows from investing activities | | | |
| Cash outflows | | | |
| Purchase of property, plant and equipment | | (22 539) | (3 497) |
| Purchase of intangible assets | | (6 082) | (5 599) |
| Cash used in investing activities | | (28 621) | (9 096) |
| Net cash used in investing activities | | (28 621) | (9 096) |
| Cash flows from financing activities | | | |
| Cash outflows | | | |
| Repayment of principal portion of lease liabilities | | (228) | (228) |
| Cash used in financing activities | | (228) | (228) |
| Net cash used in financing activities | | (228) | (228) |
| Net increase/(decrease) in cash and cash equivalents | | 14 253 | (2 124) |
| Cash and cash equivalents at the beginning of the period | | 55 688 | 57 812 |
| Cash and cash equivalents at the end of the period | 5.2, 7.2 | 69 941 | 55 688 |

The accompanying notes form part of these financial statements.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1. About the Attorney-General's Department

The Attorney-General's Department (the department) is a not-for-profit government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The department is an administrative unit acting on behalf of the Crown.

The department produces both controlled and administered financial statements. The controlled financial statements include income, expenses, assets and liabilities, controlled or incurred by the department in its own right. The administered financial statements include income, expenses, assets and liabilities which the department administers on behalf of the SA Government but does not control. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for controlled items.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes are rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

The department is liable for fringe benefits tax (FBT) and goods and services tax (GST). GST collections and payments are reported in the department's controlled financial statements.

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

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

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs

Objectives

The objective of the department is to help create a South Australia that is safe, fair and the best place to do business. The department develops laws and policy that support safety, diversity, fairness and justice in the community by delivering efficient and appropriate services to our customers, in a way that is responsive, inclusive and collaborative.

The department provided the following programs during 2024-25:

Aboriginal Affairs and Reconciliation

Aboriginal Affairs and Reconciliation empowers Aboriginal people to have a stronger voice in decision making across government and within communities and provide leadership in the promotion of effective governance arrangements.

Aboriginal Affairs and Reconciliation also provides whole of government policy advice and leadership, support engagement with Aboriginal stakeholders through the provision of culturally appropriate advice to government, facilitate the protection and preservation of Aboriginal heritage and culture, and support the state's Aboriginal land holding authorities.

Office of the Director of Public Prosecutions

The Director of Public Prosecutions is an independent statutory officer who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme Courts of South Australia. The Director of Public Prosecutions also initiates, and conducts appeals in the Full Court of South Australia and the High Court of Australia. The objective of the Director of Public Prosecutions is to provide the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient and just.

Crown Solicitor's Office

Through the Attorney-General, the Crown Solicitor's Office provides legal services to Ministers and government agencies. The Crown Solicitor's Office provides timely, high quality legal services and advice to the government, particularly where the risk to government is high, where there is significant need for a public sector perspective, or the work is otherwise in the public interest. This is achieved through the provision of legal advice, representation, and commercial legal services.

South Australian Civil and Administrative Tribunal

The South Australian Civil and Administrative Tribunal is a body for fair and independent decision making and the timely and efficient resolution of disputes across a diverse range of civil and administrative areas.

Office of Parliamentary Counsel

The Office of Parliamentary Counsel provides legislative drafting services to the government and private members of parliament and manages a program for the revision and publication of legislation. This contributes to an effective system of parliamentary democracy and a coherent, legally effective and publicly accessible body of statute law. The services provided by the Office of Parliamentary Counsel include specialist legal advice, drafting and coordination.

Legislative and Policy Services

Legislative and Policy Services provides specialist legal and policy advice and develops and reviews legislative reform proposals. It undertakes policy development and delivers statistical and analytical services relating to criminal, civil and social justice matters that inform justice reform projects. It also manages a range of justice-related programs.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Forensic Science SA

Forensic Science SA provides forensic science services primarily relating to coronial and police investigations and ultimately supports the broader justice system by providing independent scientific and pathology services in the disciplines of Biology, Chemistry, Pathology and Toxicology. Forensic Science SA collaborates closely with the tertiary sector, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.

Ombudsman SA

The Ombudsman is an independent statutory officer, who investigates and attempts to resolve complaints against state and local government agencies under the *Ombudsman Act 1972* and identifies and deals with misconduct and maladministration in public administration under the *Independent Commissioner Against Corruption Act 2012*. In addition, the Ombudsman reviews determinations made by agencies under the *Freedom of Information Act 1991* and has responsibilities in relation to complaints and access to information reviews under the *Return to Work Act 2014*. The Ombudsman seeks to ensure the public receives fair treatment from government bodies and that public administration is reasonable and just through the provision of investigation and resolution services including the review of freedom of information determinations.

Office of the Public Advocate

The Public Advocate is an independent statutory officer who provide services to promote and protect the rights of people with a mental incapacity and/or a medical illness. The *Advance Care Directives Act 2013* and *Consent to Medical Treatment and Palliative Care Act 1995* authorise the Public Advocate to assist with dispute resolution in relation to advance care directives and consent to medical treatment. The Office of the Public Advocate provides advocacy, guardianship, information, investigation, education and dispute resolution services to fulfil the statutory responsibilities of the Public Advocate.

Equal Opportunity SA

The Equal Opportunity Commissioner is an independent statutory officer with responsibility to administer the *Equal Opportunity Act 1984*. Equal Opportunity SA promotes equality of opportunity for all South Australians through the administration of anti-discrimination legislation.

State Records SA

State Records SA provides statutory services for the management of, and access to, the state's archival collection of state and local government records and provision of advice on records and information management, legislation, policy and practices. State Records also administers the state's Freedom of Information and privacy regimes and copyright agreements.

Justice Technology Services

Justice Technology Services contributes to criminal justice administration in South Australia by providing a broad range of information management services to justice related agencies. The primary customers of Justice Technology Services are SAPOL, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, and the Department of Human Services. Justice Technology Services manages the Justice Information Exchange, a secure centralised facility that enables justice agencies to share information and to host their ICT systems with high availability and performance.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

Industrial Relations

Industrial Relations provides services to ensure the rights and obligations of employees are protected and the relevant law applied to prevent and resolve workplace disputes. These services include leading and managing enterprise bargaining negotiations and managing the conduct of employment-related litigation. This program also includes:

- SafeWork SA which, as South Australia's workplace health and safety regulator, investigates workplace incidents, enforces work health and safety laws and also provides advice and education on work health and safety matters.
- South Australia Employment Tribunal which is a statutory independent tribunal (and court) that resolves workplace-related disputes and issues.

Consumer and Business Services

Consumer and Business Services (CBS) protects consumers, supports and regulates business and records significant life events in South Australia. CBS performs a number of functions including licensing and registration, dispute resolution, ensuring legislative compliance, policy development and providing education and awareness campaigns to ensure the community is able to conduct business fairly, efficiently, competitively and safely.

Other

Certain items of the department are not allocated to programs.

The tables on the following pages present income, expenses, assets and liabilities attributable to each program.

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Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2. Objectives and programs (continued)

| | Aboriginal Affairs and Reconciliation | | Office of the Director of Public Prosecutions | | Crown Solicitor's Office | | South Australian Civil and Administrative Tribunal | | Office of Parliamentary Counsel | |
|-----------------------------------|--|-----------------|--|-----------------|--------------------------|-----------------|---|-----------------|------------------------------------|----------------|
| Income and expenses by program | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | - | - |
| Fees and charges | 21 | - | 1 743 | 1 498 | 30 055 | 28 938 | 4 204 | 3 980 | - | - |
| Recoveries | 784 | 1 275 | 1 135 | 1 630 | 7 590 | 7 306 | 880 | 802 | 262 | 258 |
| Grants, subsidies and transfers | 244 | 193 | 45 | 44 | 152 | 149 | - | 31 | - | - |
| Resources received free of charge | - | - | - | - | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - | - | - | - | - |
| Total income | 1 049 | 1 468 | 2 923 | 3 172 | 37 797 | 36 393 | 5 084 | 4 813 | 262 | 258 |
| Expenses | | | | | | | | | | |
| Employee related expenses | (4 248) | (4 243) | (27 494) | (25 480) | (36 708) | (33 579) | (11 622) | (11 093) | (3 262) | (3 047) |
| Supplies and services | (2 164) | (1 989) | (8 354) | (6 919) | (6 048) | (5 789) | (4 502) | (4 382) | (654) | (492) |
| Grants and subsidies | (7 579) | (7 180) | - | - | (334) | (332) | - | - | - | - |
| Cash alignment transfers | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | (29) | (31) | - | - | - | - | (3) | (169) | (82) | (89) |
| Borrowing costs | - | - | - | - | - | - | - | - | - | - |
| Other expenses | - | - | (742) | (1 504) | - | - | - | - | - | - |
| Total expenses | (14 020) | (13 443) | (36 590) | (33 903) | (43 090) | (39 700) | (16 127) | (15 644) | (3 998) | (3 628) |
| Net result | (12 971) | (11 975) | (33 667) | (30 731) | (5 293) | (3 307) | (11 043) | (10 831) | (3 736) | (3 370) |

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Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.2 Objectives and programs (continued)

| Income and expenses by program | Legislative and Policy Services | | Forensic Science SA | | Ombudsman SA | | Office of the Public Advocate | | Equal Opportunity SA | |
|-----------------------------------|---------------------------------|-----------------|---------------------|-----------------|----------------|----------------|-------------------------------|----------------|----------------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | - | - |
| Fees and charges | - | - | 1 390 | 1 430 | - | - | - | - | 2 | 14 |
| Recoveries | 1 561 | - | 1 802 | 1 485 | 406 | 403 | 133 | 171 | - | - |
| Grants, subsidies and transfers | 21 222 | 19 304 | - | - | - | - | - | 80 | - | - |
| Resources received free of charge | - | - | - | - | - | - | - | - | - | - |
| Other income | 5 | 3 | - | - | - | - | - | - | - | - |
| Total income | 22 788 | 19 307 | 3 192 | 2 915 | 406 | 403 | 133 | 251 | 2 | 14 |
| Expenses | | | | | | | | | | |
| Employee related expenses | (4 393) | (4 180) | (21 025) | (19 425) | (3 315) | (3 009) | (7 250) | (6 198) | (677) | (774) |
| Supplies and services | (3 507) | (1 243) | (10 762) | (13 428) | (610) | (659) | (1 083) | (732) | (457) | (385) |
| Grants and subsidies | (25 697) | (24 383) | (90) | (90) | - | - | - | (45) | - | - |
| Cash alignment transfers | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | - | - | (2 064) | (2 257) | (55) | (60) | (118) | (128) | - | - |
| Borrowing costs | - | - | - | - | - | - | - | - | - | - |
| Other expenses | - | - | - | - | - | - | - | - | - | - |
| Total expenses | (33 597) | (29 806) | (33 941) | (35 200) | (3 980) | (3 728) | (8 451) | (7 103) | (1 134) | (1 159) |
| Net result | (10 809) | (10 499) | (30 749) | (32 285) | (3 574) | (3 325) | (8 318) | (6 852) | (1 132) | (1 145) |

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

OFFICIAL

1.2. Objectives and programs (continued)

| Income and expenses by program | State Records SA | | Justice Technology Services | | Industrial Relations | | Consumer and Business Services | | Other | |
|-----------------------------------|------------------|----------------|-----------------------------|-----------------|----------------------|-----------------|--------------------------------|-----------------|----------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | 151 895 | 107 207 |
| Fees and charges | 172 | 165 | 12 434 | 11 725 | 37 205 | 39 707 | 55 115 | 52 956 | - | - |
| Recoveries | 166 | 71 | - | - | 9 969 | 9 682 | 2 730 | 2 336 | 378 | - |
| Grants, subsidies and transfers | - | - | 2 050 | 1 579 | - | - | - | - | 1 050 | 3 997 |
| Resources received free of charge | - | - | - | - | - | - | - | - | 4 568 | 4 110 |
| Other income | - | - | 7 | 1 | (2) | (2) | - | - | 339 | - |
| Total income | 338 | 236 | 14 491 | 13 305 | 47 172 | 49 387 | 57 845 | 55 292 | 158 230 | 115 314 |
| Expenses | | | | | | | | | | |
| Employee related expenses | (3 475) | (3 257) | (4 050) | (3 704) | (34 828) | (32 797) | (26 389) | (21 517) | - | - |
| Supplies and services | (4 060) | (4 020) | (10 511) | (10 994) | (12 646) | (14 949) | (12 781) | (9 909) | - | - |
| Grants and subsidies | - | - | - | - | (2 649) | (1 062) | (579) | (343) | (120) | - |
| Cash alignment transfers | - | - | - | - | - | - | - | - | (7 572) | (8 876) |
| Depreciation and amortisation | (333) | (351) | (157) | (190) | (1 408) | (1 486) | (2 415) | (908) | - | - |
| Borrowing costs | - | - | - | - | - | - | (16) | (12) | - | - |
| Other expenses | - | - | (52) | (41) | - | (20) | (2) | (88) | - | - |
| Total expenses | (7 868) | (7 628) | (14 770) | (14 929) | (51 531) | (50 314) | (42 182) | (32 777) | (7 692) | (8 876) |
| Net result | (7 530) | (7 392) | (279) | (1 624) | (4 359) | (927) | 15 663 | 22 515 | 150 538 | 106 438 |

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

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1.2. Objectives and programs (continued)

Income and expenses by program

| | Total | |
|-----------------------------------|------------------|------------------|
| | 2025 | 2024 |
| | \$'000 | \$'000 |
| Income | | |
| Appropriation | 151 895 | 107 207 |
| Fees and charges | 142 341 | 140 413 |
| Recoveries | 27 796 | 25 419 |
| Grants, subsidies and transfers | 24 763 | 25 377 |
| Resources received free of charge | 4 568 | 4 110 |
| Other income | 349 | 2 |
| Total income | 351 712 | 302 528 |
| Expenses | | |
| Employee related expenses | (188 736) | (172 303) |
| Supplies and services | (78 139) | (75 890) |
| Grants and subsidies | (37 048) | (33 435) |
| Cash alignment transfers | (7 572) | (8 876) |
| Depreciation and amortisation | (6 664) | (5 669) |
| Borrowing costs | (16) | (12) |
| Other expenses | (796) | (1 653) |
| Total expenses | (318 971) | (297 838) |
| Net result | 32 741 | 4 690 |

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

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1.2. Objectives and programs (continued)

| Assets and liabilities by program as at 30 June | Aboriginal Affairs and Reconciliation | | Office of the Director of Public Prosecutions | | Crown Solicitor's Office | | South Australian Civil and Administrative Tribunal | | Office of Parliamentary Counsel | |
|---|--|----------------|--|----------------|--------------------------|-----------------|--|----------------|------------------------------------|----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | - | - | - | - |
| Receivables | 1 297 | 251 | 284 | 258 | 7 143 | 7 727 | 1 028 | 878 | 6 | 8 |
| Total current assets | 1 297 | 251 | 284 | 258 | 7 143 | 7 727 | 1 028 | 878 | 6 | 8 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | 1 408 | 1 055 | 22 | 14 | - | - | 399 | 2 | 1 152 | 848 |
| Intangible assets | - | - | 250 | 208 | - | - | - | - | - | - |
| Total non-current assets | 1 408 | 1 055 | 272 | 222 | - | - | 399 | 2 | 1 152 | 848 |
| Total assets | 2 705 | 1 306 | 556 | 480 | 7 143 | 7 727 | 1 427 | 880 | 1 158 | 856 |
| Current liabilities | | | | | | | | | | |
| Employee related liabilities | (408) | (388) | (2 957) | (3 105) | (3 635) | (3 613) | (998) | (1 014) | (335) | (304) |
| Payables | (1 383) | (1 370) | (1 046) | (1 482) | (107) | (129) | (500) | (195) | (19) | (24) |
| Provisions | (17) | (11) | (123) | (89) | (154) | (104) | (41) | (29) | (14) | (9) |
| Other non-financial liabilities | - | (71) | - | - | - | - | - | - | - | - |
| Other financial liabilities | - | (21) | - | - | - | - | - | - | - | (7) |
| Total current liabilities | (1 808) | (1 861) | (4 126) | (4 676) | (3 896) | (3 846) | (1 539) | (1 238) | (368) | (344) |
| Non-current liabilities | | | | | | | | | | |
| Employee related liabilities | (925) | (769) | (4 257) | (4 299) | (7 816) | (7 012) | (1 360) | (1 126) | (769) | (683) |
| Provisions | (86) | (59) | (395) | (329) | (725) | (536) | (126) | (86) | (71) | (52) |
| Other financial liabilities | - | (9) | - | - | - | - | - | - | - | (7) |
| Total non-current liabilities | (1 011) | (837) | (4 652) | (4 628) | (8 541) | (7 548) | (1 486) | (1 212) | (840) | (742) |
| Total liabilities | (2 819) | (2 698) | (8 778) | (9 304) | (12 437) | (11 394) | (3 025) | (2 450) | (1 208) | (1 086) |
| Net assets | (114) | (1 392) | (8 222) | (8 824) | (5 294) | (3 667) | (1 598) | (1 570) | (50) | (230) |

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

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1.2. Objectives and programs (continued)

| Assets and liabilities by program as at 30 June | Legislative and Policy Services | | | | Forensic Science SA | | Ombudsman SA | | Office of the Public Advocate | | Equal Opportunity SA | |
|---|------------------------------------|----------------|----------------|----------------|---------------------|--------------|----------------|----------------|----------------------------------|--------------|----------------------|--------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | 173 | 173 | - | - | - | - | - | - | - | - |
| Receivables | 1 588 | 9 | 1 859 | 1 413 | 74 | 5 | 108 | 107 | 23 | 6 | | |
| Total current assets | 1 588 | 9 | 2 032 | 1 586 | 74 | 5 | 108 | 107 | 23 | 6 | | |
| Non-current assets | | | | | | | | | | | | |
| Property, plant and equipment | - | - | 6 016 | 7 398 | 95 | 146 | 1 459 | 1 096 | - | - | | |
| Intangible assets | - | - | 2 037 | 1 634 | - | - | - | - | - | - | | |
| Total non-current assets | - | - | 8 053 | 9 032 | 95 | 146 | 1 459 | 1 096 | - | - | | |
| Total assets | 1 588 | 9 | 10 085 | 10 618 | 169 | 151 | 1 567 | 1 203 | 23 | 6 | | |
| Current liabilities | | | | | | | | | | | | |
| Employee related liabilities | (547) | (500) | (2 018) | (2 280) | (364) | (334) | (657) | (576) | (52) | (73) | | |
| Payables | (1 664) | (9) | (2 931) | (2 497) | (27) | (61) | (240) | (11) | (19) | (66) | | |
| Provisions | (23) | (14) | (84) | (65) | (15) | (10) | (27) | (17) | (2) | (2) | | |
| Other non-financial liabilities | - | - | - | - | - | - | (122) | (100) | - | - | | |
| Other financial liabilities | - | - | - | (59) | - | (1) | - | (9) | - | - | | |
| Total current liabilities | (2 234) | (523) | (5 033) | (4 901) | (406) | (406) | (1 046) | (713) | (73) | (141) | | |
| Non-current liabilities | | | | | | | | | | | | |
| Employee related liabilities | (918) | (767) | (3 874) | (4 357) | (473) | (518) | (1 163) | (934) | (100) | (118) | | |
| Provisions | (85) | (59) | (360) | (333) | (44) | (40) | (108) | (40) | (9) | (9) | | |
| Other financial liabilities | - | - | - | (59) | - | (1) | - | - | - | - | | |
| Total non-current liabilities | (1 003) | (826) | (4 234) | (4 749) | (517) | (559) | (1 271) | (974) | (109) | (127) | | |
| Total liabilities | (3 237) | (1 349) | (9 267) | (9 650) | (923) | (965) | (2 317) | (1 687) | (182) | (268) | | |
| Net assets | (1 649) | (1 340) | 818 | 968 | (754) | (814) | (750) | (484) | (159) | (262) | | |

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

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1.2. Objectives and programs (continued)

| Assets and liabilities by program as at 30 June | State Records SA | | Justice Technology Services | | Industrial Relations | | Consumer and Business Services | | Other | |
|---|------------------|----------------|--------------------------------|----------------|----------------------|----------------|-----------------------------------|----------------|---------------|---------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | 4 826 | 4 826 | 64 942 | 50 689 |
| Receivables | 187 | 157 | 1 195 | 1 020 | 6 283 | 5 985 | 1 148 | 4 051 | - | - |
| Total current assets | 187 | 157 | 1 195 | 1 020 | 6 283 | 5 985 | 5 974 | 8 877 | 64 942 | 50 689 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | 1 222 | 929 | 1 507 | 750 | 35 262 | 15 871 | 347 | 2 | - | - |
| Intangible assets | 72 | 140 | 46 | 38 | 3 914 | 741 | 7 360 | 6 627 | - | - |
| Total non-current assets | 1 294 | 1 069 | 1 553 | 788 | 39 176 | 16 612 | 7 707 | 6 629 | - | - |
| Total assets | 1 481 | 1 226 | 2 748 | 1 808 | 45 459 | 22 597 | 13 681 | 15 506 | 64 942 | 50 689 |
| Current liabilities | | | | | | | | | | |
| Employee related liabilities | (259) | (298) | (471) | (459) | (3 036) | (3 184) | (2 640) | (2 605) | - | - |
| Payables | (133) | (268) | (1 066) | (754) | (917) | (1 031) | (1 899) | (2 225) | - | - |
| Provisions | (13) | (11) | (20) | (13) | (126) | (91) | (110) | (74) | - | - |
| Other non-financial liabilities | - | - | - | - | (1) | (12) | (87) | (31) | - | - |
| Other financial liabilities | - | (8) | - | (6) | - | (127) | - | - | - | - |
| Total current liabilities | (405) | (585) | (1 557) | (1 232) | (4 080) | (4 445) | (4 736) | (4 935) | - | - |
| Non-current liabilities | | | | | | | | | | |
| Employee related liabilities | (757) | (721) | (715) | (816) | (4 970) | (4 813) | (4 584) | (4 052) | - | - |
| Provisions | (74) | (59) | (66) | (62) | (461) | (401) | (426) | (309) | - | - |
| Other financial liabilities | - | (7) | - | (6) | - | (137) | - | - | - | - |
| Total non-current liabilities | (831) | (787) | (781) | (884) | (5 431) | (5 351) | (5 010) | (4 361) | - | - |
| Total liabilities | (1 236) | (1 372) | (2 338) | (2 116) | (9 511) | (9 796) | (9 746) | (9 296) | - | - |
| Net assets | 245 | (146) | 410 | (308) | 35 948 | 12 801 | 3 935 | 6 210 | 64 942 | 50 689 |

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2025

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1.2. Objectives and programs (continued)

Assets and liabilities by program
as at 30 June

| | Total | |
|--------------------------------------|-----------------|-----------------|
| | 2025 | 2024 |
| | \$'000 | \$'000 |
| Current assets | | |
| Cash and cash equivalents | 69 941 | 55 688 |
| Receivables | 22 223 | 21 875 |
| Total current assets | 92 164 | 77 563 |
| Non-current assets | | |
| Property, plant and equipment | 48 889 | 28 111 |
| Intangible assets | 13 679 | 9 388 |
| Total non-current assets | 62 568 | 37 499 |
| Total assets | 154 732 | 115 062 |
| Current liabilities | | |
| Employee related liabilities | (18 377) | (18 733) |
| Payables | (11 951) | (10 122) |
| Provisions | (769) | (539) |
| Other non-financial liabilities | (210) | (214) |
| Other financial liabilities | - | (238) |
| Total current liabilities | (31 307) | (29 846) |
| Non-current liabilities | | |
| Employee related liabilities | (32 681) | (30 985) |
| Provisions | (3 036) | (2 374) |
| Other financial liabilities | - | (226) |
| Total non-current liabilities | (35 717) | (33 585) |
| Total liabilities | (67 024) | (63 431) |
| Net assets | 87 708 | 51 631 |

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

| | Note | Original budget 2025 \$'000 | Actual 2025 \$'000 | Variance \$'000 |
|--|------|--------------------------------------|--------------------------|--------------------|
| Statement of Comprehensive Income | | | | |
| Income | | | | |
| Appropriation | | 144 739 | 151 895 | 7 156 |
| Fees and charges | | 137 092 | 142 341 | 5 249 |
| Recoveries | | 24 297 | 27 796 | 3 499 |
| Grants, subsidies and transfers | | 21 328 | 24 763 | 3 435 |
| Resources received free of charge | | 5 520 | 4 568 | (952) |
| Other income | | - | 349 | 349 |
| Total income | | 332 976 | 351 712 | 18 736 |
| Expenses | | | | |
| Employee related expenses | | 180 570 | 188 736 | (8 166) |
| Supplies and services | | 77 263 | 78 139 | (876) |
| Grants and subsidies | | 35 782 | 37 048 | (1 266) |
| Cash alignment transfers to Consolidated Account | | - | 7 572 | (7 572) |
| Depreciation and amortisation | | 7 609 | 6 664 | 945 |
| Borrowing costs | | 7 | 16 | (9) |
| Other expenses | | 1 770 | 796 | 974 |
| Total expenses | | 303 001 | 318 971 | (15 970) |
| Net result | | 29 975 | 32 741 | 2 766 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to net result</i> | | | | |
| Changes to asset revaluation surplus | a | - | 3 336 | 3 336 |
| Total other comprehensive income | | - | 3 336 | 3 336 |
| Total comprehensive result | | 29 975 | 36 077 | 6 102 |

Explanations are provided below for any variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a Variance relates to a gain on revaluation following an independent valuation of the department's land and buildings as at 30 June 2025.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

1.3. Budget performance (continued)

| | Note | Original budget 2025 \$'000 | Actual 2025 \$'000 | Variance \$'000 |
|--------------------------------------|------|--------------------------------------|--------------------------|--------------------|
| Investing expenditure summary | | | | |
| Total annual programs | | 2 237 | 2 710 | (473) |
| Total existing projects | b | 30 966 | 25 872 | 5 094 |
| Total investing expenditure | | 33 203 | 28 582 | 4 621 |

- b The majority of the investing expenditure variance relates to delays in planned expenditure for which end-of-year carryovers will be submitted.

1.4. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- \$27.2 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$23.1 million in payments to the Department for Infrastructure and Transport (DIT) for accommodation.
- \$12.5 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2. Board and committees

2.1. Key management personnel

Key management personnel of the department include the Attorney-General, Minister for Consumer and Business Affairs, the Chief Executive Officer and the 12 members of the Executive Management Group who have responsibility for the strategic direction and management of the department.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

Compensation detailed below excludes the salaries and other benefits for the Public Trustee as these are reflected in the Public Trustee financial statements.

| | 2025 | 2024 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Compensation | | |
| Salaries and other short-term employee benefits | 3 695 | 3 693 |
| Post-employment benefits | 524 | 505 |
| Other long-term employment benefits | 203 | - |
| Other | 109 | - |
| Total compensation | 4 531 | 4 198 |

Transactions with key management personnel and other related parties

The department did not enter into any transactions with key management personnel or their close family during the reporting period.

2.2. Board and committee members

Members during the 2024-25 financial year were:

Audit and Risk Management Committee

D Contala (Chair)
A Kilvert*
D Mazzone*
E Labadas*
J De Vries*
P Chau*
M Smith*
L Mills*
F Gowen*

State Records Council

K Nicholas* (Chair)
D Hanchant-Nichols
D Horton*
H Stock
J O'Connor*
J Scott
K Hazel
K White
A Paul*

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2.2. Board and committee members (continued)

State Aboriginal Heritage Committee

F Singer (Chair)
 J Haynes (Vice Chair)
 A Abdullah-Highfold*
 K Gibson*
 K Jones
 Y Agius
 M Coughlan
 V Dodd
 S Haseldine
 K Thomas
 A Wilton

Privacy Committee of SA

S Coleman* (Chair)
 A Eggers*
 D Billich
 N Morelli
 P Reid*
 S Whitten*

SafeWork SA Advisory Committee

E Ranieri* (Chair)
 The Hon. K J Maher*
 G Farrell*
 C Mealor*
 M Francis*
 C Bishop
 D Beasley
 N Mawby
 T Newell
 E van der Linden
 K van Gorp
 K Morgan
 R O'Brien
 A Madeley
 M Nizamis

* In accordance with the Premier and Cabinet Circular No. 016, these officers did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

| | 2025 | 2024 |
|--------------------------------|-------------|-------------|
| \$0 | 33 | 27 |
| \$1 - \$19 999 | 17 | 25 |
| Total number of members | 50 | 52 |

The total remuneration received or receivable by members was \$46,300 (2024: \$46,600). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable. For the purposes of this table, the travel allowance paid to members of the State Aboriginal Heritage Committee has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3. Income

3.1. Appropriation

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i> | 144 749 | 107 207 |
| Appropriation from Governor's Appropriation Fund | 7 146 | - |
| Total appropriation | 151 895 | 107 207 |

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$121.1 million (2024: \$99.9 million) for operational funding and \$31.8 million (2024: \$11.3 million) for capital projects.

3.2. Fees and charges

| | 2025 | 2024 |
|-------------------------------|----------------|----------------|
| | \$'000 | \$'000 |
| Licence and regulatory fees | 57 389 | 57 804 |
| SafeWork SA prescribed fee | 29 948 | 29 217 |
| Legal services | 28 470 | 27 032 |
| Network services | 13 467 | 13 909 |
| Recovery of expenditure | 10 834 | 10 301 |
| Forensic services | 1 386 | 1 289 |
| Other | 847 | 861 |
| Total fees and charges | 142 341 | 140 413 |

All revenue from fees and charges is revenue recognised from contracts with customers except for the SafeWork SA prescribed fee.

The department recognises revenue from the following major sources:

Licence and regulatory fees

Licences, registrations and business notifications are issued to businesses, industries and community groups. These include, amongst others, occupational, work and trade licences, liquor, gambling and lottery licences. Revenue from licenses is recognised at a point in time as they meet the short term/low value licence recognition exemption in AASB 15.

SafeWork SA – prescribed fee

ReturnToWorkSA collects the Workplace Health and Safety fee on SafeWork SA's behalf. This fee is added to the ReturnToWorkSA premium and contributes to costs associated with the government's work health and safety activities.

Legal services

The Crown Solicitor's Office provides legal services/advice to Cabinet, Ministers and government agencies including the representation at courts and tribunals, conveyancing and property related services, and represents the government before courts and tribunals, drafts legal documents and provides conveyancing and other property related services. Revenue from legal services is recognised on a time and material basis as services are provided for certain matters.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3.3. Recoveries

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Recovery of expenditure for: | | |
| SA Employment Tribunal | 9 078 | 8 815 |
| Crown Solicitor's Office | 7 120 | 6 835 |
| Consumer and Business Services | 2 593 | 2 174 |
| Forensic Science SA | 1 713 | 1 390 |
| Justice Policy and Analytics | 1 561 | - |
| Office of the Director of Public Prosecutions | 1 080 | 1 536 |
| SA Civil and Administrative Tribunal | 839 | 750 |
| Aboriginal Affairs and Reconciliation | 745 | 1 193 |
| Ombudsman SA | 385 | 377 |
| SafeWork SA | 364 | 242 |
| Parliamentary Counsel | 249 | 241 |
| Other | 2 069 | 1 866 |
| Total recoveries | 27 796 | 25 419 |

The Crown Solicitor's Office recover costs for dedicated outposted lawyer arrangements with other Government agencies.

3.4. Grants, subsidies and transfers

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Commonwealth-sourced grants | | |
| Aboriginal Legal Services | 7 178 | 6 257 |
| Community Legal Centres | 5 675 | 4 823 |
| Family Law Pilot Program | 3 570 | 3 570 |
| Vulnerable Women | 2 021 | 1 893 |
| Supporting people with mental health conditions to access the Justice system | 807 | 813 |
| Workplace sexual harassment | 719 | 709 |
| Domestic Violence Units/Health Justice Partnerships | 640 | 634 |
| Administration | 612 | 605 |
| Other | - | 80 |
| Total commonwealth-sourced grants | 21 222 | 19 384 |
| SA Government grants, subsidies and transfers | | |
| Justice Technology Services | 2 050 | 1 580 |
| Treasurer's Contingency Fund | 1 050 | 3 997 |
| Aboriginal Affairs and Reconciliation | 244 | 193 |
| Crown Solicitor's Office | 152 | 149 |
| Other | 45 | 74 |
| Total SA Government grants, subsidies and transfers | 3 541 | 5 993 |
| Total grants, subsidies and transfers | 24 763 | 25 377 |

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia. The Commonwealth funding listed above mainly relates to income received under the National Legal Assistance Partnership (NLAP) agreement.

SA Government grants and subsidies are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

3.5. Resources received free of charge

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Services received free of charge - Department of Treasury & Finance - ICT | 2 873 | 2 812 |
| Services received free of charge - Shared Services SA | 1 356 | 1 298 |
| Services received free of charge - Audit Office of SA | 339 | - |
| Total resources received free of charge | 4 568 | 4 110 |

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

The department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge. Some ICT services are also received from the Department of Treasury and Finance. From 2024-25, audit fees are accounted for as auditing services received free of charge, under AASB 1058 *Income of Not-for-Profit Entities*. The 2023-24 audit fees have been included in other income and audit fees payable for 2023-24 have been derecognised in accordance with the changes. A corresponding expense is recognised in the financial statements (see note 4.2 and 4.5).

3.6. Other income

| | 2025 | 2024 |
|---------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Prior year audit fee | 339 | - |
| Other | 10 | 2 |
| Total other income | 349 | 2 |

Other income includes the 2023-24 audit fee in the current year figure (refer note 3.5). Other income also includes refunds and other recoveries and are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4. Expenses

4.1. Employee related expenses

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Salaries and wages | 137 506 | 127 947 |
| Superannuation | 18 972 | 16 934 |
| Annual leave | 13 053 | 12 030 |
| Long service leave (LSL) | 5 015 | 5 015 |
| Board and tribunal fees | 2 851 | 2 254 |
| Workers' compensation | 1 651 | (971) |
| Skills and experience retention leave (SERL) | 811 | 752 |
| Targeted voluntary separation packages (refer below) | - | 130 |
| Other employee related expenses | 8 877 | 8 212 |
| Total employee related expenses | 188 736 | 172 303 |

Employment expenses

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

Targeted voluntary separation packages (TVSPs)

| | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Amounts paid to separated employees: | | |
| TVSP | - | 130 |
| Leave paid to separated employees | - | 72 |
| Net cost to the department | - | 202 |

No employees received a TVSP in the reporting period (2024: 1).

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4.1. Employee related expenses (continued)

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

| | 2025 | 2024 |
|---------------------------------|------------|------------|
| | Number | Number |
| \$166 001 to \$171 000# | N/A | 8 |
| \$171 001 to \$191 000 | 44 | 46 |
| \$191 001 to \$211 000 | 18 | 14 |
| \$211 001 to \$231 000* | 8 | 15 |
| \$231 001 to \$251 000* | 22 | 21 |
| \$251 001 to \$271 000* | 18 | 6 |
| \$271 001 to \$291 000* | 4 | 2 |
| \$291 001 to \$311 000* | 2 | 4 |
| \$311 001 to \$331 000* | 7 | 9 |
| \$331 001 to \$351 000* | 3 | 3 |
| \$351 001 to \$371 000* | 2 | 4 |
| \$371 001 to \$391 000 | 1 | - |
| \$411 001 to \$431 000* | 2 | - |
| \$451 001 to \$471 000* | 2 | - |
| \$491 001 to \$511 000 | 1 | 2 |
| \$531 001 to \$551 000 | 2 | 1 |
| \$591 001 to \$611 000 | - | 2 |
| \$611 001 to \$631 000 | 2 | - |
| \$651 001 to \$671 000* | - | 2 |
| \$671 001 to \$691 000 | 3 | 3 |
| \$691 001 to \$711 000 | 1 | - |
| Total number of officers | 142 | 142 |

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

* Includes payment of long service leave, annual leave, termination benefits for officers who have left the department.

Total remuneration received by these officers for the year was \$36.6 million (2024: \$35.5 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

Employee remuneration by category

| | 2025 | 2024 |
|---------------------------------|------------|------------|
| | Number | Number |
| Legal | 80 | 79 |
| Executive | 29 | 26 |
| Other | 33 | 37 |
| Total number of officers | 142 | 142 |

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4.2. Supplies and services

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Accommodation | 27 344 | 25 958 |
| Information technology and communications | 18 284 | 19 312 |
| Contract staff | 4 875 | 4 060 |
| Shared Services SA charges | 4 259 | 4 141 |
| Legal fees | 2 814 | 1 055 |
| Staff payments | 2 254 | 2 468 |
| Outsourced services | 1 637 | 1 630 |
| Repairs, maintenance and minor purchases | 1 624 | 1 668 |
| Promotions and publications | 1 340 | 1 097 |
| Office expenses | 1 286 | 1 604 |
| Laboratory supplies | 1 238 | 1 957 |
| Consultants | 592 | 477 |
| Motor vehicle expenses | 522 | 363 |
| Telephone related expenses | 448 | 452 |
| Storage and archive costs | 413 | 411 |
| Tax payments | 274 | 326 |
| Other | 8 935 | 8 911 |
| Total supplies and services | 78 139 | 75 890 |

Shared Services SA charges consist mainly of services received free of charge (see note 3.5).

Accommodation

Most of the department's accommodation is provided by DIT under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

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4.3. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure in the following table is exclusive of GST.

| | 2025 | Proportion SA and non- SA |
|--|---------------|---------------------------------|
| Expenditure summary | \$'000 | businesses |
| Total expenditure with South Australian businesses | 23 384 | 63% |
| Total expenditure with non-South Australian businesses | 13 625 | 37% |
| Total | 37 009 | 100% |

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment was made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

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4.4. Grants and subsidies

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| National Legal Assistance - Community Legal Services | 14 704 | 13 855 |
| National Legal Assistance - Aboriginal Legal Services | 9 220 | 8 456 |
| Aboriginal Affairs and Reconciliation | 7 497 | 7 147 |
| SafeWork SA | 2 620 | 1 057 |
| Justice Policy and Analytics | 1 246 | 1 447 |
| Consumer and Business Services | 573 | 341 |
| Operation Flinders | 527 | 513 |
| Other | 661 | 619 |
| Total grants and subsidies | 37 048 | 33 435 |

4.5. Other expenses

| | 2025 | 2024 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Witness expenses | 504 | 763 |
| Services provided free of charge | 242 | 399 |
| Other | 50 | 491 |
| Total other expenses | 796 | 1 653 |

Other expenses includes the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* of \$339 000 (2024: \$339 000). No other services were provided by the Audit Office of South Australia.

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5. Assets

5.1. Financial assets

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Financial assets measured at amortised cost | | |
| Cash and cash equivalents | 69 941 | 55 688 |
| Contractual receivables | 12 806 | 15 004 |
| Total financial assets | 82 747 | 70 692 |

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer (Special deposit accounts) | | |
| Operating Account | 40 885 | 32 251 |
| Accrual Appropriation Excess Funds | 29 015 | 23 396 |
| Total deposits with the Treasurer (Special deposit accounts) | 69 900 | 55 647 |
| Cash on hand (including petty cash) | 41 | 41 |
| Total cash and cash equivalents in the Statement of Financial Position | 69 941 | 55 688 |

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of the department's appropriation is deposited into the Accrual Appropriation Excess Funds Account. Although the department controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. The department does not earn interest on its deposits with the Treasurer.

Attorney-General's Department
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5.3. Receivables

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current receivables | | |
| Contractual receivables | | |
| Receivables from sale of goods and services | 12 806 | 15 004 |
| Total contractual receivables | 12 806 | 15 004 |
| Statutory receivables | | |
| GST receivable | 4 709 | 3 217 |
| Total statutory receivables | 4 709 | 3 217 |
| Prepayments | 4 708 | 3 654 |
| Total current receivables | 22 223 | 21 875 |

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 10.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | - | 4 |
| Increase/(Decrease) in allowance recognised in profit or loss | - | (4) |
| Carrying amount at the end of the period | - | - |

Impairment losses relate to contracts with customers external to SA Government.

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

The net amount of GST is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.

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5.4. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

Reconciliation 2024-25

| | Leasehold improvements | Plant and equipment | Information technology | Library collections | Land and Buildings | Right-of-use vehicles | Capital work in progress | Total |
|--|---------------------------|------------------------|---------------------------|------------------------|-----------------------|--------------------------|-----------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 15 999 | 3 483 | 338 | 406 | 5 591 | 458 | 1 836 | 28 111 |
| Acquisitions | 232 | 1 593 | 310 | - | 13 096 | 239 | 7 308 | 22 778 |
| Transfers to/(from) work in progress | 59 | 129 | - | - | - | - | (188) | - |
| Revaluation increment | - | - | - | - | 3 336 | - | - | 3 336 |
| Disposals | - | - | - | - | - | (462) | - | (462) |
| Other | 1 | - | - | 1 | (1) | (3) | 1 | (1) |
| Subtotal: | 16 291 | 5 205 | 648 | 407 | 22 022 | 232 | 8 957 | 53 762 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | |
| Depreciation | (2 913) | (1 471) | (116) | - | (141) | (232) | - | (4 873) |
| Subtotal: | (2 913) | (1 471) | (116) | - | (141) | (232) | - | (4 873) |
| Carrying amount at the end of the period | 13 378 | 3 734 | 532 | 407 | 21 881 | - | 8 957 | 48 889 |
| Gross carrying amount | | | | | | | | |
| Gross carrying amount | 31 165 | 20 625 | 4 839 | 407 | 22 022 | - | 8 957 | 88 015 |
| Accumulated depreciation | (17 787) | (16 891) | (4 307) | - | (141) | - | - | (39 126) |
| Carrying amount at the end of the period | 13 378 | 3 734 | 532 | 407 | 21 881 | - | 8 957 | 48 889 |

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5.4 Property, plant and equipment by asset class (continued)

Reconciliation 2023-24

| | Leasehold improvements | Plant and equipment | Information technology | Library collections | Land and Buildings | Right-of-use vehicles | Capital work in progress | Total |
|--|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 19 009 | 3 257 | 485 | 406 | 5 732 | 330 | - | 29 219 |
| Acquisitions | 39 | 920 | - | - | - | 363 | 2 538 | 3 860 |
| Transfers to/(from) work in progress | - | 702 | - | - | - | - | (702) | - |
| Disposals | - | - | - | - | - | (1) | - | (1) |
| Subtotal | 19 048 | 4 879 | 485 | 406 | 5 732 | 692 | 1 836 | 33 078 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | |
| Depreciation | (3 049) | (1 396) | (147) | - | (141) | (234) | - | (4 967) |
| Subtotal | (3 049) | (1 396) | (147) | - | (141) | (234) | - | (4 967) |
| Carrying amount at the end of the period | 15 999 | 3 483 | 338 | 406 | 5 591 | 458 | 1 836 | 28 111 |
| Gross carrying amount | | | | | | | | |
| Gross carrying amount | 30 873 | 19 002 | 4 698 | 406 | 5 732 | 947 | 1 836 | 63 494 |
| Accumulated depreciation | (14 874) | (15 519) | (4 360) | - | (141) | (489) | - | (35 383) |
| Carrying amount at the end of the period | 15 999 | 3 483 | 338 | 406 | 5 591 | 458 | 1 836 | 28 111 |

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5.4 Property, plant and equipment by asset class (continued)

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Library collections are not depreciated.

5.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value measurement is set out in note 10.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

5.6. Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low-value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.2.

The department has no leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The lease liabilities related to right-of-use assets are disclosed in note 7.2 and a maturity analysis of the department's lease liabilities are disclosed in note 6.3 and note 10.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 5.7 and note 6.3. Cash outflows related to leases are disclosed in note 7.2.

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5.7. Useful life and depreciation of non-financial assets

Useful life

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

| Class of asset | Useful life (years) |
|---------------------------------|----------------------------|
| Leasehold improvements | 1-33 |
| Plant and equipment | 1-16 |
| Information technology | 3-12 |
| Library collections | N/A |
| Buildings | 4-69 |
| Computer software (intangibles) | 3-10 |

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2025.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.8.

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5.8. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10,000.

Intangibles reconciliation 2024-25

| | Computer software | Intangible work in progress | Total |
|--|----------------------|-----------------------------------|----------------|
| | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 7 332 | 2 056 | 9 388 |
| Acquisitions | - | 6 082 | 6 082 |
| Transfers to/(from) work in progress | 1 485 | (1 485) | - |
| Carrying amount at the end of the period | 8 817 | 6 653 | 15 470 |
| Gains/(losses) for the period recognised in net result: | | | |
| Amortisation | (1 791) | - | (1 791) |
| Subtotal | (1 791) | - | (1 791) |
| Carrying amount at the end of the period | 7 026 | 6 653 | 13 679 |
| Gross carrying amount | | | |
| Gross carrying amount | 27 570 | 6 653 | 34 223 |
| Accumulated amortisation | (20 544) | - | (20 544) |
| Carrying amount at the end of the period | 7 026 | 6 653 | 13 679 |

Intangibles reconciliation 2023-24

| | Computer software | Intangible work in progress | Total |
|--|----------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 1 415 | 3 076 | 4 491 |
| Acquisitions | - | 5 599 | 5 599 |
| Transfers to/(from) work in progress | 6 619 | (6 619) | - |
| Carrying amount at the end of the period | 8 034 | 2 056 | 10 090 |
| Gains/(losses) for the period recognised in net result: | | | |
| Amortisation | (702) | - | (702) |
| Subtotal | (702) | - | (702) |
| Carrying amount at the end of the period | 7 332 | 2 056 | 9 388 |
| Gross carrying amount | | | |
| Gross carrying amount | 26 085 | 2 056 | 28 141 |
| Accumulated amortisation | (18 753) | - | (18 753) |
| Carrying amount at the end of the period | 7 332 | 2 056 | 9 388 |

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6. Liabilities

6.1. Financial liabilities

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Financial liabilities measured at amortised cost | | |
| Contractual payables | 1 364 | 870 |
| Borrowings from SA Government | 16 | 12 |
| Lease liabilities | - | 464 |
| Total financial liabilities | 1 380 | 1 346 |

All financial liabilities are measured at amortised cost.

6.2. Payables

| | 2025 | 2024 |
|-------------------------------|-------------------|-------------------|
| | \$'000 | \$'000 |
| Current | | |
| Accrued expenses | 10 552 | 9 172 |
| Contractual payables | 1 364 | 870 |
| Statutory payables | 35 | 80 |
| Total current payables | 11 951 | 10 122 |
| Total payables | 11 951 | 10 122 |

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, as well as statutory fees and charges.

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6.3. Other financial liabilities

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

| | 2025 | 2024 |
|--|----------|------------|
| | \$'000 | \$'000 |
| Lease Liabilities | | |
| Within one year | - | 238 |
| Later than one year but not longer than five years | - | 226 |
| Total lease liabilities (undiscounted) | - | 464 |

The department has no lease liabilities. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under AASB 16 Leases. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

For 2024, lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or the Department of Treasury and Finance's (DTF) incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$16 000 (2024: \$12 000).

Total cash outflows for leases was \$228 000 in both 2024 and 2025.

All material cash outflows are reflected in the lease liabilities disclosed above.

6.4. Employee related liabilities

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Annual leave | 11 430 | 11 324 |
| Employment on-costs | 3 352 | 4 254 |
| Long service leave | 1 992 | 1 942 |
| Skills and experience retention leave | 946 | 914 |
| Accrued salaries and wages | 657 | 299 |
| Total current employee related liabilities | 18 377 | 18 733 |
| Non-current | | |
| Long service leave | 29 578 | 28 102 |
| Employment on-costs | 3 103 | 2 883 |
| Total non-current employee related liabilities | 32 681 | 30 985 |
| Total employee related liabilities | 51 058 | 49 718 |

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 3.2% (2024: 2.4%).

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6.4. Employee related liabilities (continued)

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same from 2024 to 2025, at 4.25% resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

Employment on-costs include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2024: 44%). The average factor for the calculation of employer superannuation cost on-costs has increased to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-cost and employee benefits expense is impracticable to estimate.

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6.5. Provisions

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

| | 2025 | 2024 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 2 913 | 4 355 |
| Additional provisions recognised | 892 | - |
| Reduction in provisions recognised | - | (1 442) |
| Carrying amount at the end of the period | 3 805 | 2 913 |

The department is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the department is responsible for the management, payment of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventative programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

6.6. Other non-financial liabilities

A maturity analysis of other liabilities is reported in the table below:

| | 2025 | 2024 |
|--|------------|------------|
| | \$'000 | \$'000 |
| Other non-financial liabilities | | |
| Within one year | 210 | 214 |
| Total other non-financial liabilities | 210 | 214 |

Other non-financial liabilities relate to unclaimed monies and accounts receivable refunds.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

7. Other disclosures

7.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

7.2. Cash flow

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Total cash outflows for leases was \$0.228 million for both 2024 and 2025.

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Reconciliation of net cash provided by operating activities to net result | | |
| Net cash provided by operating activities | 43 102 | 7 200 |
| Add / (less) non-cash items | | |
| Depreciation and amortisation expense of non-current assets | (6 664) | (5 669) |
| Resources received free of charge - expense | (4 472) | (4 110) |
| Resources received free of charge - income | 4 568 | 4 110 |
| Gain on derecognition of ROU vehicles | 13 | - |
| Prior year audit fee in other income | 339 | - |
| Movement in assets and liabilities | | |
| Increase in receivables | 348 | 5 401 |
| (Increase) in payables | (2 265) | (159) |
| (Increase) in employee related liabilities | (1 340) | (3 563) |
| (Increase)/decrease in provisions | (892) | 1 442 |
| Decrease in other non-financial liabilities | 4 | 38 |
| Net result | 32 741 | 4 690 |

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

8. Changes in accounting policy

There have been no changes in accounting policies in 2024-25.

9. Outlook

9.1. Unrecognised commitments

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

Contract service commitments

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Other commitments | | |
| Within one year | 67 684 | 103 907 |
| Later than one year but not longer than five years | 228 034 | 92 270 |
| Later than five years | 21 485 | 40 624 |
| Total other commitments | 317 203 | 236 801 |

Representing:

| | | |
|-------------------|----------------|----------------|
| Grants (1) | 188 519 | 95 159 |
| Accommodation (2) | 115 655 | 132 474 |
| Other (3) | 13 029 | 9 168 |
| Total | 317 203 | 236 801 |

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2025 relates to the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

(2) The department's commitments include a MoAA with DIT for accommodation.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2025 and maintenance agreements.

9.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

9.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

9.4. Events after the reporting period

The department is not aware of any events after the reporting date.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

10. Measurement and risk

10.1. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

Revaluation

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

An independent desktop valuation of land and buildings owned by the department was performed by Andrea Carolan, Managing Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2025.

All non-current tangible assets are valued at fair value; and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT equipment, buildings and other structures and the Government Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Fair value hierarchy

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

In determining fair value, the department has taken into account the characteristic of the asset (for example, condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is, physically possible, legally permissible, financially feasible).

The department's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the department did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a 'fair value at the time of acquisition that was less than \$1.5 million or had an estimated useful life that was less than three years' are deemed to approximate fair value.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

10.1. Fair value (continued)

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2025, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Leasehold improvements

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Other assets

All items of plant and equipment, information technology and library collections owned by the department had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

10.2. Financial instruments

Financial risk management

Risk management is managed by the department's corporate services section and departmental risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

The department is funded principally from appropriation by the SA Government. The department works with DTF to determine the cash flows associated with its program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 6.1, and 6.3 for further information.

Credit risk

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

Impairment of financial assets

Loss allowances for contractual receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The department uses an allowance matrix to measure the expected credit loss of contractual receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, contractual receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the department considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the department's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the department is exposed to credit risk.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

10.2 Financial instruments (continued)

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the department's view of the forecast economic conditions over the expected life of the contractual receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Contractual receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the department and a failure to make contractual payments for a period of greater than 120 days past due.

Cash and debt investments

The department considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

All of the department's debt investments at amortised cost are considered to have low credit risk and the consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

Market risk

The department does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The department does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

Categorisation of financial instruments

Details of material accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/ financial liability note.

Classification of financial instruments

The department measures all financial instruments at amortised cost.

OFFICIAL

**Attorney-General's Department
(AGD)**

Administered Financial Statements

For the year ended 30 June 2025

OFFICIAL

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2025

| | | 2025 | 2024 |
|--|-------------|----------------|----------------|
| | Note | \$'000 | \$'000 |
| Administered income | | | |
| Taxation | A3.1 | 457 905 | 428 790 |
| Appropriation | A3.2 | 119 917 | 185 319 |
| Victims of Crime levies | | 46 285 | 41 500 |
| Government Radio Network | | 38 644 | 37 672 |
| Grants, subsidies and transfers | A3.3 | 30 137 | 38 172 |
| Recoveries and other income | A3.5 | 19 980 | 19 391 |
| Interest revenues | A3.4 | 11 721 | 10 781 |
| Fees and charges | | 432 | 696 |
| Total administered income | | 725 021 | 762 321 |
| Administered expenses | | | |
| Payments to Consolidated Account | A4.2 | 457 275 | 427 623 |
| Grants and subsidies | A4.5 | 81 900 | 73 789 |
| Depreciation and amortisation | A5.4, A5.7 | 34 915 | 30 813 |
| Victims of Crime | | 29 153 | 29 622 |
| Government Radio Network | | 24 973 | 23 899 |
| Employee and judicial related expenses | A4.1 | 18 822 | 16 864 |
| Intra-government transfers | A4.3 | 16 909 | 21 026 |
| State Rescue Helicopter Service | | 10 026 | 12 377 |
| Borrowing costs | | 3 089 | 2 931 |
| Net loss from disposal of non-current assets | | 172 | 16 |
| Other expenses | A4.6 | 13 760 | 67 339 |
| Total administered expenses | | 690 994 | 706 299 |
| Net result | | 34 027 | 56 022 |
| Total comprehensive result | | 34 027 | 56 022 |

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

OFFICIAL

Attorney-General's Department
Statement of Administered Financial Position
as at 30 June 2025

| | Note | 2025 \$'000 | 2024 \$'000 |
|---|------------------|----------------|----------------|
| Administered current assets | | | |
| Cash and cash equivalents | A5.2 | 548 110 | 508 599 |
| Receivables | A5.3 | 46 788 | 44 741 |
| Total current assets | | 594 898 | 553 340 |
| Administered non-current assets | | | |
| Property, plant and equipment | A5.4, A5.5, A5.6 | 130 793 | 161 275 |
| Intangible assets | A5.7 | 330 | 421 |
| Total non-current assets | | 131 123 | 161 696 |
| Total assets | | 726 021 | 715 036 |
| Administered current liabilities | | | |
| Other non-financial liabilities | A6.5 | 50 340 | 51 708 |
| Other financial liabilities | A6.3 | 24 517 | 21 929 |
| Payables | A6.2 | 6 685 | 6 918 |
| Employee related liabilities | A6.4 | 1 580 | 1 290 |
| Total current liabilities | | 83 122 | 81 845 |
| Administered non-current liabilities | | | |
| Other financial liabilities | A6.3 | 34 788 | 59 397 |
| Employee related liabilities | A6.4 | 2 574 | 2 284 |
| Total non-current liabilities | | 37 362 | 61 681 |
| Total liabilities | | 120 484 | 143 526 |
| Net assets | | 605 537 | 571 510 |
| Administered equity | | | |
| Retained earnings | | 598 287 | 563 907 |
| Asset revaluation surplus | | 7 250 | 7 603 |
| Total equity | | 605 537 | 571 510 |

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Attorney-General's Department
Statement of Administered Cash Flows
for the year ended 30 June 2025

| | | 2025 (Outflows) Inflows \$'000 | 2024 (Outflows) Inflows \$'000 |
|---|-------------|---|---|
| Cash flows from operating activities | Note | | |
| Cash inflows | | | |
| Taxation | | 456 894 | 425 845 |
| Appropriation | | 119 917 | 185 319 |
| Victims of Crime levies | | 45 509 | 41 874 |
| Government Radio Network | | 41 584 | 42 368 |
| Grants, subsidies and transfers | | 30 170 | 38 198 |
| Interest receipts | | 11 778 | 10 578 |
| GST recovered | | 4 134 | 3 938 |
| Fees and charges | | 273 | 418 |
| Other receipts | | 20 859 | 19 932 |
| Cash generated from operations | | 731 118 | 768 470 |
| Cash outflows | | | |
| Payments to Consolidated Account | | (457 033) | (422 869) |
| Payments of grants and subsidies | | (82 762) | (74 516) |
| Victims of Crime | | (29 153) | (29 656) |
| Employee and judicial benefit payments | | (18 242) | (16 657) |
| Intra-government transfers | | (16 909) | (21 026) |
| Interest paid | | (3 089) | (2 931) |
| Other payments | | (57 921) | (114 792) |
| Cash used in operations | | (665 109) | (682 447) |
| Net cash provided by operations | A7.1 | 66 009 | 86 023 |
| Cash flows from investing activities | | | |
| Cash outflows | | | |
| Purchase of property, plant and equipment | | (4 544) | (15 878) |
| Cash used in investing activities | | (4 544) | (15 878) |
| Net cash used in investing activities | | (4 544) | (15 878) |
| Cash flows from financing activities | | | |
| Cash outflows | | | |
| Repayment of principal portion of lease liabilities | | (21 954) | (20 501) |
| Cash used in financing activities | | (21 954) | (20 501) |
| Net cash used in financing activities | | (21 954) | (20 501) |
| Net increase in cash and cash equivalents | | 39 511 | 49 644 |
| Cash and cash equivalents at the beginning of the period | | 508 599 | 458 955 |
| Cash and cash equivalents at the end of the period | A5.2 | 548 110 | 508 599 |

The accompanying notes form part of these financial statements.

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

| | Consumer and Business Services | | Victims of Crime | | Public Safety | |
|--|---|------------------|-------------------------|-----------------|----------------------|-----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered income | | | | | | |
| Taxation | 457 905 | 428 790 | - | - | - | - |
| Appropriation | - | - | 10 358 | 10 056 | 38 911 | 37 483 |
| Victims of Crime levies | - | - | 46 285 | 41 500 | - | - |
| Government Radio Network | - | - | - | - | 38 644 | 37 672 |
| Grants, subsidies and transfers | - | - | 28 | 45 | 1 107 | 1 087 |
| Recoveries and other income | 10 | 1 376 | 4 830 | 4 477 | 10 187 | 9 188 |
| Interest revenues | 106 | 105 | 9 638 | 8 810 | - | - |
| Fees and charges | 312 | 588 | - | - | 2 | - |
| Total administered income | 458 333 | 430 859 | 71 139 | 64 888 | 88 851 | 85 430 |
| Administered expenses | | | | | | |
| Payments to Consolidated Account | (457 275) | (427 623) | - | - | - | - |
| Grants and subsidies | - | - | (8 519) | (7 664) | (566) | (572) |
| Depreciation and amortisation | - | - | (89) | (73) | (34 776) | (30 691) |
| Victims of Crime | - | - | (29 153) | (29 622) | - | - |
| Government Radio Network | - | - | - | - | (24 973) | (23 899) |
| Employee and judicial related expenses | - | - | (2 621) | (2 209) | (3 888) | (3 528) |
| Intra-government transfers | - | - | - | - | - | - |
| State Rescue Helicopter Service | - | - | - | - | (10 026) | (12 377) |
| Borrowing costs | - | - | - | - | (3 085) | (2 929) |
| Net loss from disposal of non-current assets | - | - | - | - | (172) | (16) |
| Other expenses | (186) | (1 310) | (2 399) | (2 427) | (5 997) | (5 592) |
| Total administered expenses | (457 461) | (428 933) | (42 781) | (41 995) | (83 483) | (79 604) |
| Net result | 872 | 1 926 | 28 358 | 22 893 | 5 368 | 5 826 |

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

| Administered programs - refer note A1.1 | Crown Solicitor's Trust Account | | Legal Aid | | Aboriginal Affairs and Reconciliation | |
|--|---------------------------------|----------------|-----------------|-----------------|---------------------------------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Administered income | | | | | | |
| Taxation | - | - | - | - | - | - |
| Appropriation | - | - | 26 078 | 28 795 | 7 842 | 8 381 |
| Victims of Crime levies | - | - | - | - | - | - |
| Government Radio Network | - | - | - | - | - | - |
| Grants, subsidies and transfers | - | - | 25 847 | 25 243 | 18 | 57 |
| Recoveries and other income | - | - | - | 84 | 795 | - |
| Interest revenues | - | - | - | - | 1 755 | 1 763 |
| Fees and charges | - | - | - | - | - | - |
| Total administered income | - | - | 51 925 | 54 122 | 10 410 | 10 201 |
| Administered expenses | | | | | | |
| Payments to Consolidated Account | - | - | - | - | - | - |
| Grants and subsidies | - | - | (51 925) | (53 928) | (8 912) | (8 561) |
| Depreciation and amortisation | - | - | - | - | - | - |
| Victims of Crime | - | - | - | - | - | - |
| Government Radio Network | - | - | - | - | - | - |
| Employee and judicial related expenses | - | - | - | - | - | - |
| Intra-government transfers | - | - | - | - | - | - |
| State Rescue Helicopter Service | - | - | - | - | - | - |
| Borrowing costs | - | - | - | - | - | - |
| Net loss from disposal of non-current assets | - | - | - | - | - | - |
| Other expenses | - | - | - | - | (188) | (16) |
| Total administered expenses | - | - | (51 925) | (53 928) | (9 100) | (8 577) |
| Net result | - | - | - | 194 | 1 310 | 1 624 |

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

| | Other | | Total | |
|--|-----------------|-----------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered income | | | | |
| Taxation | - | - | 457 905 | 428 790 |
| Appropriation | 36 728 | 100 604 | 119 917 | 185 319 |
| Victims of Crime levies | - | - | 46 285 | 41 500 |
| Government Radio Network | - | - | 38 644 | 37 672 |
| Grants, subsidies and transfers | 3 137 | 11 740 | 30 137 | 38 172 |
| Recoveries and other income | 4 158 | 4 266 | 19 980 | 19 391 |
| Interest revenues | 222 | 103 | 11 721 | 10 781 |
| Fees and charges | 118 | 107 | 432 | 696 |
| Total administered income | 44 363 | 116 820 | 725 021 | 762 321 |
| Administered expenses | | | | |
| Payments to Consolidated Account | - | - | (457 275) | (427 623) |
| Grants and subsidies | (11 978) | (3 064) | (81 900) | (73 789) |
| Depreciation and amortisation | (50) | (49) | (34 915) | (30 813) |
| Victims of Crime | - | - | (29 153) | (29 622) |
| Government Radio Network | - | - | (24 973) | (23 899) |
| Employee and judicial related expenses | (12 313) | (11 127) | (18 822) | (16 864) |
| Intra-government transfers | (16 909) | (21 026) | (16 909) | (21 026) |
| State Rescue Helicopter Service | - | - | (10 026) | (12 377) |
| Borrowing costs | (4) | (2) | (3 089) | (2 931) |
| Net loss from disposal of non-current assets | - | - | (172) | (16) |
| Other expenses | (4 990) | (57 994) | (13 760) | (67 339) |
| Total administered expenses | (46 244) | (93 262) | (690 994) | (706 299) |
| Net result | (1 881) | 23 558 | 34 027 | 56 022 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

| | Consumer and Business Services | | Victims of Crime | | Public Safety | |
|---|---|-----------------|-------------------------|----------------|----------------------|-----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered current assets | | | | | | |
| Cash and cash equivalents | 47 788 | 46 620 | 251 187 | 223 911 | 165 548 | 153 307 |
| Receivables | 36 560 | 35 553 | 4 825 | 4 059 | 4 611 | 4 178 |
| Total current assets | 84 348 | 82 173 | 256 012 | 227 970 | 170 159 | 157 485 |
| Administered non-current assets | | | | | | |
| Property, plant and equipment | - | - | - | - | 130 793 | 161 166 |
| Intangible assets | - | - | 283 | 372 | 47 | 49 |
| Total non-current assets | - | - | 283 | 372 | 130 840 | 161 215 |
| Total administered assets | 84 348 | 82 173 | 256 295 | 228 342 | 300 999 | 318 700 |
| Administered current liabilities | | | | | | |
| Other non-financial liabilities | (39 532) | (38 201) | - | - | (1 821) | (1 990) |
| Other financial liabilities | - | - | - | - | (24 498) | (21 887) |
| Payables | - | (29) | (651) | (1 202) | (4 384) | (5 465) |
| Employee related liabilities | - | - | (204) | (127) | (335) | (309) |
| Total current liabilities | (39 532) | (38 230) | (855) | (1 329) | (31 038) | (29 651) |
| Administered non-current liabilities | | | | | | |
| Other financial liabilities | - | - | - | - | (34 855) | (59 329) |
| Employee related liabilities | - | - | (398) | (327) | (706) | (680) |
| Total non-current liabilities | - | - | (398) | (327) | (35 561) | (60 009) |
| Total administered liabilities | (39 532) | (38 230) | (1 253) | (1 656) | (66 599) | (89 660) |
| Net assets | 44 816 | 43 943 | 255 042 | 226 686 | 234 400 | 229 040 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

| | Crown Solicitor's Trust Account | | Legal Aid | | Aboriginal Affairs and Reconciliation | |
|---|------------------------------------|----------------|-----------|----------|---------------------------------------|----------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered current assets | | | | | | |
| Cash and cash equivalents | 7 382 | 8 804 | - | - | 44 229 | 43 498 |
| Receivables | - | - | - | - | 135 | 150 |
| Total current assets | 7 382 | 8 804 | - | - | 44 364 | 43 648 |
| Administered non-current assets | | | | | | |
| Property, plant and equipment | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - |
| Total non-current assets | - | - | - | - | - | - |
| Total administered assets | 7 382 | 8 804 | - | - | 44 364 | 43 648 |
| Administered current liabilities | | | | | | |
| Other non-financial liabilities | (7 382) | 8 804) | - | - | (1 532) | (2 685) |
| Other financial liabilities | - | - | - | - | - | - |
| Payables | - | - | - | - | (629) | (83) |
| Employee related liabilities | - | - | - | - | - | - |
| Total current liabilities | (7 382) | (8 804) | - | - | (2 161) | (2 768) |
| Administered non-current liabilities | | | | | | |
| Other financial liabilities | - | - | - | - | - | - |
| Employee related liabilities | - | - | - | - | - | - |
| Total non-current liabilities | - | - | - | - | - | - |
| Total administered liabilities | (7 382) | (8 804) | - | - | (2 161) | (2 768) |
| Net assets | - | - | - | - | 42 203 | 40 880 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

| | Other | | Total | |
|---|----------------|----------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered current assets | | | | |
| Cash and cash equivalents | 31 975 | 32 458 | 548 110 | 508 599 |
| Receivables | 657 | 801 | 46 788 | 44 741 |
| Total current assets | 32 632 | 33 259 | 594 898 | 553 340 |
| Administered non-current assets | | | | |
| Property, plant and equipment | - | 109 | 130 793 | 161 275 |
| Intangible assets | - | - | 330 | 421 |
| Total non-current assets | - | 109 | 131 123 | 161 696 |
| Total administered assets | 32 632 | 33 368 | 726 021 | 715 036 |
| Administered current liabilities | | | | |
| Other non-financial liabilities | (73) | (28) | (50 340) | (51 708) |
| Other financial liabilities | (19) | (42) | (24 517) | (21 929) |
| Payables | (1021) | (139) | (6 685) | (6 918) |
| Employee related liabilities | (1 041) | (854) | (1 580) | (1 290) |
| Total current liabilities | (2 154) | (1 063) | (83 122) | (81 845) |
| Administered non-current liabilities | | | | |
| Other financial liabilities | 67 | (68) | (34 788) | (59 397) |
| Employee related liabilities | (1 470) | (1 277) | (2 574) | (2 284) |
| Total non-current liabilities | (1 403) | (1 345) | (37 362) | (61 681) |
| Total administered liabilities | (3 557) | (2 408) | (120 484) | (143 526) |
| Net assets | 29 075 | 30 960 | 605 537 | 571 510 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1 of the department's controlled financial statements. The department applies the same accounting policies to the administered financial statements as set out in the notes to the department's controlled financial statements.

A1.1. Objectives/Activities of the department's Administered Items

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- Judicial Conduct Commissioner
- Justice Rehabilitation Fund
- Legal Services Commission – Grants
- National Redress Scheme
- Native Title
- Office of the Inspector
- Royal Commission into Domestic, Family and Sexual Violence
- SA Computer Aided Dispatch System
- SA Government Radio Network
- Special Acts – Judicial, Ministerial and Statutory Salaries and Allowances
- State Rescue Helicopter Service
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund

The department's administered items are structured to contribute to the following main programs:

Consumer and Business Services

This administered program recognises activities in relation to the receipt of payments associated with Gaming Machines and Gaming Taxation. It also recognises receipts and payments associated with Betting Services, Racing Operations and Lottery Licences.

Victims of Crime

This administered program relates to receipts and payments associated with the *Victims of Crime Act 2001*. The Act provides for payment of compensation to persons who suffer injury as a result of criminal acts and the recovery from the offenders. Payments to victims and the monies recovered from offenders are processed through an interest bearing special deposit account.

Public Safety

This administered program relates to the activities of the State Rescue Helicopter Service, the SA Computer Aided Dispatch system and the SA Government Radio Network.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1.1 Objectives/Activities of the department's Administered Items (continued)

Crown Solicitor's Trust Account

This administered program relates to activities associated with the Crown Solicitor's Trust Account. The department receives monies which are held in trust pending the outcome of future events or settlements. The department does not have direct control over these funds and acts in the capacity as trustee. Beneficiaries include other government departments for the sale of government property and claims from individuals.

Legal Aid

This administered program relates to grant payments made to the Legal Services Commission. The department receives annual grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission.

Aboriginal Affairs and Reconciliation

The Anangu Pitjantjatjara Yankunytjatjara (APY) Lands Taskforce coordinate and delivers diversionary programs across the APY Lands communities. The program also administers Commonwealth Government funding for projects on the APY Lands and other Aboriginal communities.

Other

This administered program reflects the financial performance and position of various other administered activities, which, administratively, fall under the department.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

| | | Original budget 2025 \$'000 | Actual 2025 \$'000 | Variance \$'000 |
|---|-------------|--------------------------------------|--------------------------|--------------------|
| Statement of Administered Comprehensive Income | Note | | | |
| Administered Income | | | | |
| Taxation | | 430 950 | 457 905 | 26 955 |
| Appropriation | | 121 001 | 119 917 | (1 084) |
| Victims of Crime levies | | 53 906 | 46 285 | (7 621) |
| Government Radio Network | | 38 746 | 38 644 | (102) |
| Grants, subsidies and transfers | | 24 780 | 30 137 | 5 357 |
| Recoveries and other income | | 18 814 | 19 980 | 1 166 |
| Interest revenues | | 7 162 | 11 721 | 4 559 |
| Fees and charges | | 289 | 432 | 143 |
| Total administered income | | 695 648 | 725 021 | 29 373 |
| Administered Expenses | | | | |
| Payments to Consolidated Account | | 431 370 | 457 275 | (25 905) |
| Grants and subsidies | | 59 003 | 81 900 | (22 897) |
| Depreciation and amortisation | | 36 743 | 34 915 | 1 828 |
| Victims of Crime | | 25 383 | 29 153 | (3 770) |
| Government Radio Network | | 23 865 | 24 973 | (1 108) |
| Employee and judicial related expenses | | 14 396 | 18 822 | (4 426) |
| Intra-government transfers | | 30 792 | 16 909 | 13 883 |
| State Rescue Helicopter Service | | 8 497 | 10 026 | (1 529) |
| Borrowing costs | | 3 169 | 3 089 | 80 |
| Net loss from disposal of non-current assets | | - | 172 | (172) |
| Other expenses | | 14 035 | 13 760 | 275 |
| Total administered expenses | | 647 253 | 690 994 | (43 741) |
| Net result | | 48 395 | 34 027 | (14 368) |

| | | Original budget 2025 \$'000 | Actual 2025 \$'000 | Variance \$'000 |
|--------------------------------------|-------------|--------------------------------------|--------------------------|--------------------|
| Investing expenditure summary | Note | | | |
| Total existing projects | a | 7 121 | 4 281 | 2 840 |
| Total annual programs | | 276 | 457 | (181) |
| Total investing expenditure | | 7 397 | 4 738 | 2 659 |

- a Existing projects expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was brought forward into 2023-24.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A1.3. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- Victims of crime amounts received from SA Government agencies of \$46.7 million.
- Recoveries received from various SA Government agencies of \$34.4 million for the usage of the Government Radio Network.
- Income received from various SA Government agencies of \$8.6 million relating to the provision of the State Rescue Helicopter Service.

A2. Board and committees

A2.1. Board and committee members

Members during the 2024-25 financial year were:

Royal Commission into Domestic, Family and Sexual Violence Advisory Group

A Abrahamzadeh

R A Batty

A McEwin

A Mundkur

V Welgraven*

- * In accordance with the Premier and Cabinet Circular No. 016, these officers did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

| | 2025 | 2024 |
|--------------------------------|----------|----------|
| \$0 | 1 | - |
| \$1 - \$19 999 | 4 | - |
| Total number of members | 5 | - |

The total remuneration received or receivable by members was \$2,900 (2024: nil). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3. Income

A3.1. Taxation revenue

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Taxation gaming machines | 453 842 | 424 845 |
| Taxation lottery licensing trade promotion | 4 063 | 3 945 |
| Total taxation revenue | 457 905 | 428 790 |

A3.2. Appropriation

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i> | 100 388 | 158 992 |
| Appropriation under other Acts | 17 357 | 16 711 |
| Appropriation from Governor's Appropriation Fund | 2 172 | 9 616 |
| Total revenues from appropriation | 119 917 | 185 319 |

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$119.6 million (2024: \$185 million) for operational funding and \$0.3 million (2024: \$0.3 million) for capital projects. Refer to notes A4.1 to A4.6 for details on the expenditure.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3.3. Grants, subsidies and transfers

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Commonwealth-sourced grants | | |
| Legal Aid | 21 158 | 21 821 |
| Family Advocacy and Support Services | 1 186 | 1 160 |
| Migration legal assistance | 1 157 | 346 |
| Domestic Violence Units/Health Justice Partnerships | 897 | 880 |
| Vulnerable Women | 485 | 583 |
| Supporting people with mental health conditions to access the justice system | 248 | 242 |
| Child Sexual Abuse | 121 | 119 |
| Front-line support to address workplace sexual harassment | 95 | 92 |
| Other | - | 8 |
| Total Commonwealth-sourced grants | 25 347 | 25 251 |
| SA Government grants, subsidies and transfers | | |
| Treasurer's Contingency Fund | 2 235 | 10 369 |
| State Redress Response Unit | 1 007 | 1 039 |
| State Rescue Helicopter Service | 817 | 797 |
| SA Computer Aided Dispatch | 290 | 290 |
| Harm Minimisation Fund | 241 | 226 |
| Child Protection Fund | 200 | 200 |
| Total SA Government grants, subsidies and transfers | 4 790 | 12 921 |
| Total grants, subsidies and transfers | 30 137 | 38 172 |

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

SA Government grants and subsidies are recognised as income on receipt.

A3.4. Interest revenues

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Interest from the Department of Treasury and Finance | 11 721 | 10 781 |
| Total interest revenues | 11 721 | 10 781 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A3.5. Recoveries and other income

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Public Safety | 10 184 | 9 188 |
| Confiscation of profits | 7 476 | 6 766 |
| Recoveries from offenders | 1 028 | 1 703 |
| Resources received free of charge | 168 | 146 |
| Gaming Machine Trading Rounds | - | 1 329 |
| Other | 1 124 | 259 |
| Total recoveries and other income | 19 980 | 19 391 |

Recoveries and other income are recognised on receipt.

From 2024-25, audit fees are accounted for and included in resources received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. The 2023-24 audit fees have been included in other income and audit fees payable for 2023-24 have been derecognised in accordance with the changes. A corresponding expense is recognised in the financial statements (see note A4.6).

A4. Expenses

A4.1. Employee and judicial related expenses

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Salaries and wages | 14 374 | 12 996 |
| Superannuation | 2 112 | 1 874 |
| Annual leave | 1 003 | 789 |
| Long service leave | 476 | 446 |
| Skills and experience retention leave | 55 | 41 |
| Other employee related expenses | 802 | 718 |
| Total employee related expenses | 18 822 | 16 864 |

Employment expenses

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A4.1. Employee and judicial related expenses (continued)

Employee and judicial remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:

| | 2025 | 2024 |
|---------------------------------|---------------|---------------|
| | Number | Number |
| \$166 001 to \$171 000# | N/A | 3 |
| \$171 001 to \$191 000 | 7 | 3 |
| \$191 001 to \$211 000 | 3 | - |
| \$211 001 to \$231 000 | - | 1 |
| \$231 001 to \$251 000* | 2 | 2 |
| \$251 001 to \$271 000 | 1 | 1 |
| \$411 001 to \$431 000 | 1 | 1 |
| \$431 001 to \$451 000 | 1 | - |
| \$451 001 to \$471 000* | - | 2 |
| \$471 001 to \$491 000 | 1 | - |
| \$491 001 to \$511 000 | - | 1 |
| \$511 001 to \$531 000 | 1 | - |
| \$571 001 to \$591 000 | - | 1 |
| \$591 001 to \$611 000 | 2 | 2 |
| \$611 001 to \$631 000 | 1 | - |
| \$651 001 to \$671 000 | - | 1 |
| \$671 001 to \$691 000 | 1 | 1 |
| \$691 001 to \$711 000 | 1 | - |
| \$731 001 to \$751 000 | - | 1 |
| \$751 001 to \$771 000 | 1 | - |
| Total number of officers | 23 | 20 |

#This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

*Includes payment of long service leave, annual leave, termination benefits for officers who have left the department.

The total remuneration received or receivable by these officers for the year was \$8.5 million (2024: \$7.7 million).

The table includes all officers whose normal remuneration is equal to or greater than the base executive remuneration level during the year. Remuneration of officers reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for officers who have left the department.

| | 2025 | 2024 |
|---|---------------|---------------|
| | Number | Number |
| Employee and judicial remuneration by category | | |
| Legal | 7 | 5 |
| Executive | 2 | 1 |
| Other (including judicial) | 14 | 14 |
| Total number of officers | 23 | 20 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A4.2. Payment to Consolidated Account

| | 2025 | 2024 |
|---|----------------|----------------|
| | \$'000 | \$'000 |
| Payments to Consolidated Account | 457 275 | 427 623 |
| Total payments to Consolidated Account | 457 275 | 427 623 |

Payments to the SA Government include taxation revenue, fees and charges, and fines and related fees paid directly to the Consolidated Account.

A4.3. Intra-government transfers

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Independent Commission Against Corruption | 11 709 | 12 817 |
| Office for Public Integrity | 2 923 | 2 891 |
| Office of the Small Business Commissioner | 2 277 | 2 244 |
| Office of the Commissioner for Public Sector Employment | - | 3 074 |
| Total intra-government transfers | 16 909 | 21 026 |

The Office of the Commissioner for Public Sector Employment transferred to the Department of the Premier and Cabinet effective 1 July 2024.

A4.4. Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included. Expenditure in the following table is exclusive of GST.

| | 2025 | Proportion SA and non-SA |
|--|---------------|--------------------------|
| | \$'000 | businesses |
| Expenditure summary | | |
| Total expenditure with South Australian businesses | 57 584 | 93% |
| Total expenditure with non-South Australian businesses | 4 140 | 7% |
| Total | 61 724 | 100% |

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A4.5. Grants and subsidies

| | 2025 | 2024 |
|---------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Legal Services Commission | 51 925 | 53 928 |
| Aboriginal Affairs and Reconciliation | 8 912 | 8 561 |
| Expensive Criminal Cases | 8 904 | 530 |
| Victims of Crime | 8 519 | 7 664 |
| Justice Rehabilitation Fund | 1 822 | 1 417 |
| First Nations Voice to Parliament | 529 | 297 |
| Other | 1 289 | 1 392 |
| Total grants and subsidies | 81 900 | 73 789 |

A4.6. Other expenses

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Information technology and communications charges | 3 425 | 3 900 |
| Victims of Crime Fund | 2 214 | 2 113 |
| Transcript fees | 1 041 | 1 621 |
| Claims | 1 016 | 54 160 |
| Accommodation | 971 | 957 |
| Legal fees | 1 044 | 715 |
| Contract staff | 548 | 578 |
| Office expenses | 525 | 822 |
| Consultants | 140 | 17 |
| Other expenses | 2 836 | 2 456 |
| Total other expenses | 13 760 | 67 339 |

Accommodation

Most of the department's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement issued in accordance with Government wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16.

Other expenses

Other expenses include the fair value of resources received free of charge, which is \$11,000 for both 2024 and 2025. This is for audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A5. Assets

A5.1. Financial assets

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Financial assets measured at amortised cost | | |
| Cash and cash equivalents | 548 110 | 508 599 |
| Contractual receivables | 2 741 | 2 723 |
| Total financial assets | 550 851 | 511 322 |

All financial assets are measured at amortised cost.

A5.2. Cash and cash equivalents

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer | 548 110 | 508 599 |
| Total cash and cash equivalents | 548 110 | 508 599 |

Cash is measured at nominal amounts.

Interest rate risk

Deposits with the Treasurer earn a floating interest rate, based on daily bank deposit rates. The carrying amount of cash and cash equivalents represents fair value.

A5.3. Receivables

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current receivables | | |
| Contractual receivables | | |
| Receivables from sale of goods and services | 2 741 | 2 723 |
| Total contractual receivables | 2 741 | 2 723 |
| Accrued taxation revenue | 36 552 | 35 541 |
| Prepayments | 1 435 | 1 217 |
| Accrued interest | 931 | 988 |
| Other | 5 129 | 4 272 |
| Total current receivables | 46 788 | 44 741 |

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on contractual receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note A9.2 for further information on risk management.

Attorney-General's Department
Notes to and forming part of the financial statements
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A5.4. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

Reconciliation 2024-25

| | Information technology | Plant and equipment | Capital work in progress | Buildings and other structures | Network assets | ROU Plant and equipment | ROU Land | ROU Vehicles | Total |
|--|---------------------------|------------------------|-----------------------------|--------------------------------------|-------------------|-------------------------------|--------------|-----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | - | - | 3 845 | 1 942 | 77 391 | 77 426 | 517 | 154 | 161 275 |
| Acquisitions | - | - | 4 544 | - | - | - | 60 | 41 | 4 645 |
| Transfers to/(from) work in progress | - | - | (7 891) | - | 7 891 | - | - | - | - |
| Disposals | - | - | - | - | (172) | - | - | - | (172) |
| Derecognition | - | - | - | - | - | - | - | (154) | (154) |
| Other | - | - | - | - | (2) | - | - | 27 | 25 |
| Subtotal | - | - | 498 | 1 942 | 85 108 | 77 426 | 577 | 68 | 165 619 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | | |
| Depreciation | - | - | - | (73) | (10 734) | (23 824) | (127) | (68) | (34 826) |
| Subtotal | - | - | - | (73) | (10 734) | (23 824) | (127) | (68) | (34 826) |
| Carrying amount at the end of the period | - | - | 498 | 1 869 | 74 374 | 53 602 | 450 | - | 130 793 |
| Gross carrying amount | | | | | | | | | |
| Gross carrying amount | 1 519 | 28 | 498 | 2 937 | 166 045 | 137 449 | 1 153 | - | 309 629 |
| Accumulated depreciation | (1 519) | (28) | - | (1 068) | (91 671) | (83 847) | (703) | - | (178 836) |
| Carrying amount at the end of the period | - | - | 498 | 1 869 | 74 374 | 53 602 | 450 | - | 130 793 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A5.4 Property, plant and equipment by asset class (continued)

| Reconciliation 2023-24 | Leasehold improvements | Information technology | Plant and equipment | Capital work in progress | Buildings and other structures | Network assets | ROU Plant and equipment | ROU Land | ROU Vehicles | Total |
|--|---------------------------|---------------------------|------------------------|-----------------------------|--------------------------------------|-------------------|-------------------------------|--------------|-----------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 7 | - | 6 | 3 370 | 2 015 | 72 694 | 3 496 | 644 | 69 | 82 301 |
| Acquisitions | - | - | - | 14 281 | - | - | 95 294 | - | 158 | 109 733 |
| Transfers to/(from) work in progress | - | - | - | (13 806) | - | 13 806 | - | - | - | - |
| Disposals | - | - | - | - | - | (19) | - | - | - | (19) |
| Subtotal | 7 | - | 6 | 3 845 | 2 015 | 86 481 | 98 790 | 644 | 227 | 192 015 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | | | |
| Depreciation | (7) | - | (6) | - | (73) | (9 090) | (21 364) | (127) | (73) | (30 740) |
| Subtotal | (7) | - | (6) | - | (73) | (9 090) | (21 364) | (127) | (73) | (30 740) |
| Carrying amount at the end of the period | - | - | - | 3 845 | 1 942 | 77 391 | 77 426 | 517 | 154 | 161 275 |
| Gross carrying amount | | | | | | | | | | |
| Gross carrying amount | - | 1 519 | 29 | 3 845 | 2 937 | 158 801 | 137 449 | 1 093 | 344 | 306 017 |
| Accumulated depreciation | - | (1 519) | (29) | - | (995) | (81 410) | (60 023) | (576) | (190) | (144 742) |
| Carrying amount at the end of the period | - | - | - | 3 845 | 1 942 | 77 391 | 77 426 | 517 | 154 | 161 275 |

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A5.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Details about the department's approach to fair value measurement is set out in note A9.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

A5.6. Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note A4.6.

The department has the following leases:

- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 5 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The department no longer has any motor vehicle leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use (ROU) vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The lease liabilities related to right-of-use assets are disclosed in note A6.3. Expenses related to leases, including depreciation, are disclosed in note A5.4. Interest and cash outflows relating to leases are disclosed in note A7.1.

Impairment

There was no indication of impairment for property, plant and equipment leased by the department as at 30 June 2025. No impairment loss or reversal of impairment loss was recognised in 2024-25.

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A5.7. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10,000.

Reconciliation 2024-25

Reconciliation 2024-25

| | Total |
|--|---------------|
| | \$'000 |
| Carrying amount at the beginning of the period | 421 |
| Other | (2) |
| Subtotal | 419 |

Gains/(losses) for the period recognised in net result:

| | |
|---|-------------|
| Amortisation | (89) |
| Subtotal | (89) |
| Carrying amount at the end of the period | 330 |

Gross carrying amount

| | |
|---|------------|
| Intangible assets at cost | 547 |
| Accumulated amortisation | (217) |
| Carrying amount at the end of the period | 330 |

Reconciliation 2023-24

| | Total |
|--|---------------|
| | \$'000 |
| Carrying amount at the beginning of the period | 373 |
| Additions | 121 |
| Subtotal | 494 |

Gains/(losses) for the period recognised in net result:

| | |
|---|-------------|
| Amortisation | (73) |
| Subtotal | (73) |
| Carrying amount at the end of the period | 421 |

Gross carrying amount

| | |
|---|------------|
| Intangible assets at cost | 549 |
| Accumulated amortisation | (128) |
| Carrying amount at the end of the period | 421 |

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A6. Liabilities

A6.1. Financial liabilities

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Financial liabilities measured at amortised cost | | |
| Lease liabilities | 59 305 | 81 326 |
| Total financial liabilities | 59 305 | 81 326 |

All financial liabilities are measured at amortised cost.

A6.2. Payables

| | 2025 | 2024 |
|-------------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Current | | |
| Accrued expenses | 6 685 | 6 918 |
| Total current payables | 6 685 | 6 918 |
| Total payables | 6 685 | 6 918 |

Accrued expenses are measured at nominal amounts.

Accrued expenses are raised for all amounts owing but unpaid. All payables are non-interest bearing.

Refer to note A9.2 for further information on risk management.

A6.3. Other financial liabilities

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Lease liabilities | 24 517 | 21 929 |
| Total current financial liabilities | 24 517 | 21 929 |
| Non-current | | |
| Lease liabilities | 34 788 | 59 397 |
| Total non-current financial liabilities | 34 788 | 59 397 |
| Total other financial liabilities | 59 305 | 81 326 |

The department measures financial liabilities (including borrowings/debt) at amortised cost. Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or the Department of Treasury and Finance's (DTF) incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$3.1 million (2024: \$2.9 million). Total cash outflows for leases was \$22 million (2024: \$18.5 million).

Refer to note A5.4 for details about right-of-use assets.

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Notes to and forming part of the financial statements
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A6.4. Employee related liabilities

| | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Current | | |
| Annual leave | 1 019 | 926 |
| Employment on-costs | 215 | 176 |
| Long service leave | 156 | 144 |
| Accrued salaries and wages | 128 | - |
| Skills and experience retention leave | 62 | 44 |
| Total current employee related liabilities | 1 580 | 1 290 |
| Non-current | | |
| Long service leave | 2 330 | 2 072 |
| Employment on-costs | 244 | 212 |
| Total non-current employee related liabilities | 2 574 | 2 284 |
| Total employee related liabilities | 4 154 | 3 574 |

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at current remuneration rates at the reporting date.

The annual leave liability and the SERL liability in full is expected to be paid within 12 months and are measured at the undiscounted amounts expected to be paid.

Salary inflation rate for annual leave, non-attendance days and SERL liability changed to 3.2% (2024: 2.4%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same from 2024 to 2025, at 4.25% resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

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A6.4. Employee related liabilities (continued)

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

Employment on-costs include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2024: 44%). The average factor for the calculation of employer superannuation cost on-costs has increased to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-cost and employee benefits expense is impracticable to estimate.

A6.5. Other non-financial liabilities

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Current | | |
| Gaming, fees, fines and other receipts payable | 40 762 | 40 520 |
| Crown Solicitor's Trust Account | 7 382 | 8 804 |
| Other | 2 196 | 2 384 |
| Total current other non-financial liabilities | 50 340 | 51 708 |
| Total other non-financial liabilities | 50 340 | 51 708 |

Other liabilities relate to unearned revenue, bookmakers securities and unclaimed monies.

Crown Solicitor's Trust Account

| | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Movement in Trust account | | |
| Balance at the beginning of the period | 8 804 | 16 842 |
| Receipts | 101 078 | 239 209 |
| Payments | (102 500) | (247 247) |
| Balance at the end of the period | 7 382 | 8 804 |

Attorney-General's Department
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A7. Other disclosures

A7.1. Cash flow

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows. Total cash outflows for leases was \$22 million (2024: \$18.5 million).

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Reconciliation of net cash provided by operating activities to net result | | |
| Net cash provided by operating activities | 66 009 | 86 023 |
| Add / (less) non-cash items | | |
| Depreciation and amortisation | (34 915) | (30 813) |
| Loss on disposal of non-current assets | (172) | (16) |
| Resources received free of charge - expense | (168) | - |
| Resources received free of charge - income | 168 | - |
| Gain on derecognition of ROU vehicles | 3 | - |
| Movement in assets and liabilities | | |
| Increase in receivables | 2 047 | 2 494 |
| Decrease/(increase) in payables | 267 | (4 475) |
| (Increase) in employee related liabilities | (580) | (221) |
| Increase in other liabilities | 1 368 | 3 030 |
| Net result | 34 027 | 56 022 |

Attorney-General's Department
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A8. Outlook

A8.1. Unrecognised commitments

Other commitments

| | 2025 | 2024 |
|--|----------------|---------------|
| | \$'000 | \$'000 |
| Within one year | 69 408 | 56 677 |
| Later than one year but not longer than five years | 171 239 | 22 895 |
| Later than five years | 4 994 | 4 879 |
| Total other commitments | 245 641 | 84 451 |
| Grants ⁽¹⁾ | 156 433 | 23 268 |
| Capital ⁽²⁾ | 7 323 | - |
| Accommodation ⁽³⁾ | 2 631 | 2 961 |
| Other ⁽⁴⁾ | 79 254 | 58 222 |
| Total other commitments | 245 641 | 84 451 |

⁽¹⁾ Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2025 relates to the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

⁽²⁾ Includes the SA Government Radio Network Upgrade.

⁽³⁾ The department's commitments include a MoAA with DIT for accommodation.

⁽⁴⁾ Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch system, SA Government Radio Network and State Rescue Helicopter Service.

A8.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

A8.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

A8.4. Events after the reporting period

The department is not aware of any events after the reporting date.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2025

A9. Measurement and risk

A9.1. Fair value

AASB 13 Fair Value Measurement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

Revaluation

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

An independent valuation of radio network assets, buildings and other structures owned by the department was performed by an independent valuer, Public Private Property, as at 30 June 2023.

All non-current tangible assets are valued at fair value and the revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT Equipment, Buildings and other structures and the Government Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Fair value hierarchy

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2025 and 2024, the department had no valuations categorised into level 1, there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

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A9.1 Fair Value (continued)

Valuation of leasehold improvements

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Valuation of buildings and other structures and radio network

Valuations of radio network assets, buildings and other structures was performed by an independent valuer, Public Private Property, as at 30 June 2023.

Other assets

All items for plant and equipment and information technology had a fair value at the time of acquisition less than \$1.5m or had an estimated useful life of less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

A9.2. Financial instruments

Financial risk management

Risk management is managed by the department's corporate services section. Departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

Financial liabilities principally represent taxation receipts payable to the Treasurer. Therefore, the department's exposure to liquidity risk is insignificant due to the nature of the financial instruments held and current assessment of risk.

Credit risk

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

Market risk

Cash administered by the department is subject to interest rate risk.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

The department measures all financial instruments at amortised cost.