TASMANIA

ANNUAL REPORT 2024-25

Director of Public Prosecutions

TASMANIA

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

INQUIRIES: Mr D G Coates SC
OUR REF: 31087
YOUR REF:

26 September 2025

The Hon Guy Barnett MP
Attorney-General
Level 9, 15 Murray Street
HOBART TAS 7000

Dear Attorney

ANNUAL REPORT 2024-25

I am pleased to provide you with a copy of my Annual Report for the year ended 30 June 2025.

The report has been prepared pursuant to section 15 of the *Director of Public Prosecutions Act 1973* for laying before both Houses of Parliament.

Yours sincerely

D G Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

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Overview

This report is prepared for submission to the Attorney-General in accordance with the requirements of section 15 of the *Director of Public Prosecutions Act 1973* to report on the performance of my functions during the 12 months ending on 30 June each year.

During the reporting year, staff in the Office have undertaken the prosecution of all criminal trials, pleas of guilty, breaches of suspended sentences or conditional discharges, bail applications and lower court appeals in the Supreme Court, the conduct of appeals in the Court of Criminal Appeal, the Full Court and the High Court. The Office has also provided representation and advice to agencies and departments involved in prosecutions and proceedings in Courts of Petty Sessions and tribunals and representation, where appropriate, for officers of courts and tribunals and other decision-makers whose decisions or actions become the subject of applications for review.

The Office represents the Secretary of the Department of Health and Human Services in proceedings under the *Children Young Persons and Their Families Act 1997* (often referred to as child safety proceedings). The Office has also provided counsel to assist the Coroner, and the Criminal Asset Recovery Unit continues to operate. The Office makes applications when required under the *Dangerous Criminal and High Risk Offenders Act 2021*. The Office also contributes to the policy bodies in respect to the development of the criminal law.

It is important to remember the primary function of this office is to independently determine whether to initiate proceedings on behalf of the State against a person for an offence or a crime on indictments, and if so, conduct those proceedings. Section 310(4) of the *Criminal Code* and the *DPP Guidelines* made under the *Director of Public Prosecutions Act 1973*, require that before a prosecution is proceeded with, there must be a reasonable prospect of conviction, and it must be in the public interest. On many occasions there may not be a reasonable prospect of a particular charge, but there may be of an alternative charge. On other occasions there may not be a reasonable prospect of conviction for any offence and the case is discontinued.

In determining that question, an assessment must be made on the basis of all the available admissible evidence. The same process applies no matter what the charge or how serious the case is. Further it is not a question of whether this office personally believes the victim. Obviously, on many occasions, through no fault of the victim there is insufficient evidence to proceed. This can lead to complainants or victims' families being disillusioned by the criminal justice system, and upset with decisions of this office. However, it is an important basic tenet of the criminal justice system that no person should be tried unless there is a reasonable prospect of conviction.

In recent years there have been significant changes to assist victims in the criminal justice system. They include giving evidence remotely, and the use of witness intermediaries. Our office has expanded the Witness Assistance Officers Unit. There have been changes in the law, particularly, in directions Judges give to juries in sexual assault cases. However, there will always be cases where there are no reasonable prospects of conviction, and the case will therefore not proceed.

In determining whether there is sufficient evidence for a charge to proceed careful consideration is given by this office. A Crown Counsel will make a recommendation to a committee comprising the most senior criminal counsel in the office. If there is any disagreement with the decision, it is referred to the Director. In any event, victims have a right to ask me, as Director, to review any decision not to proceed with a matter.

I will provide my review decision in writing. Often before a final decision is made, we write to the investigating body to investigate particular aspects of the evidence or seek the views of experts, witnesses are often interviewed. The system is thorough and rigorous, and consumes a significant amount of time for the office. As I have said, the decisions are explained to the complainant, and written reasons are given to the investigating body, such as Tasmania Police. However, generally, public comment explaining the reasons are not given, because, firstly, the decision is often complex. It is not possible to state brief reasons. There are privacy issues, and such comments on occasions may undermine the presumption of innocence.

As I have mentioned previously, the criminal backlog remains challenging. The number of committals has continued to increase. There has been a 60% increase in the past four years. Due to the hard work of my office finalisations have increased by over 50% over the past four years. This has meant the backlog increased by only 14 during the reporting period. However, as I said last year, to reduce the backlog requires a significant multi-faceted approach which includes, increasing the resources of this office, defence counsel, and the Police Disclosure Office and that there be a statutory scheme, which exists interstate, for a greater discount on sentences for early guilty pleas depending on the time of the plea. This would mean fewer appearances for accused persons, but it would also mean resources are not wasted in preparing a matter for trial which ultimately becomes a plea of guilty. Such resources can then be utilised in matters that are genuine trials allowing for these trials to be completed expeditiously.

This office has put in place a number of practices to try and alleviate the backlog. Firstly, the DPP Guidelines made pursuant to the *Director of Public Prosecutions Act 1973* have been modified, and more strictly enforced to proceed with minor summary charges rather than indictable charges where the summary penalty is more than adequate for the conduct.

Secondly, my Office continues to develop efficiencies in the assessment and prosecution of criminal matters. In recent years we have been moving to a more specialised solicitor, counsel model. This enables greater efficiencies. It also helps with staff retention, in that practitioners are able to focus on areas which give them satisfaction often more suited to their skill set.

In addition, in the second half of the 2024/2025 financial year a new approach was initiated when assessing the prospects of conviction for newly committed matters. Senior practitioners within my Office engaged in a review process, assessing the adequacy of material provided by Tasmania Police at the point in which an accused person was first presented to the Supreme Court. Where the current available and admissible evidence was sufficient to enable an assessment to be made, they were able to promptly make determinations as to whether a reasonable prospect of conviction existed. This early assessment has importantly enabled matters where no reasonable prospect of conviction existed to be discharged with only one or two court appearances.

Further, senior practitioners have the judgement and expertise to engage in meaningful discussions with defence counsel in order to make recommendations for resolution without the need for a trial. This has resulted in earlier disposition of matters without the need for lengthy delays. The results over the past six months have been promising with the early identification process ultimately reducing the number of matters contributing to the backlog in the Supreme court.

The process however means the majority of senior practitioners have taken on these extra responsibilities in addition to their significant workloads. It means some counsel have been balancing these commitments with heavy trial loads. Such a system can only operate adequately and be effective in the long term with appropriate staffing levels to support the management of it.

Staffing and Training

I thank all the staff for their work during the year. As I have mentioned elsewhere in the report, the amount of work continues to increase. It is only managed due to the dedication of our staff. The work is stressful, and at times confronting. Often the decisions we are required to make cause significant distress, and disappointment. However, it can also be very rewarding to help people through the challenges they face when dealing with the criminal justice system.

As I mentioned last year, a significant challenge for the Office is that we have a relatively junior staff and the work is complex. I am pleased to say that in the reporting period we have been able to open up some senior positions which will hopefully help with the more complex cases, and significantly assist in mentoring and supervising the junior staff.

I would like to in particular, express my appreciation to the administrative and clerical staff, many of whom have just started their professional careers and have come into the office with minimal legal training. However, they have been able to carry out confronting work, in high volume, and under pressure. They carry out the work enthusiastically and the office and the justice system generally would not be able to perform their functions without such high quality support.

We have continued with Professional Development for all our staff. Again, this year, we held two 2 day – in house - seminars for the entire Office. These seminars have a variety of topics with both speakers from the Office, and outside experts. The topics have included legal technical matters on the Evidence Act, procedural matters, such as cross examination, child exploitation investigations, and DNA evidence. There have been sessions to assist in understanding best trauma informed practice.

Counsel from my Office attended the Australian Association of Crown Prosecutors Conference in July 2024. Also, our senior staff provide a monthly session to our junior staff on legal topics which assists them with their work.

Crime (Confiscation of Profits) Act 1993

Within the Office there is unit that conducts complex fraud and drugs prosecutions, along with recovering money pursuant to the *Unexplained Wealth Act,* where the money has been derived from crime. Table 1 shows that the unit obtained the following orders:

1. Pecuniary Penalty orders of $258,457;
2. Forfeiture orders of $126,465;
3. Unexplained Wealth Declarations of $745,772; and
4. with a combined total of $1,130,694.

In the past ten years, orders of $9,537,524 have been recovered.

The unit currently has unexplained wealth restraining orders over properties, four luxury vehicles, and a number of bank accounts valued at over 4 million dollars.

The unit also have a proceeds of crime restraining order over property valued at $690,000. The overwhelming majority of these orders are related to drug trafficking activities.

As I have said in past reports, the object of the unit is not simply to raise revenue, but also to disrupt criminal business and make it less profitable to commit crimes, particularly, drug trafficking.

The success of this unit has been largely due to the dedication and hard work of Principal Crown Counsel, Heather Denton who has been in charge of the unit since its inception.

Dangerous Criminal and High Risk Offenders Act 2021

The proclamation of the *Dangerous Criminal and High Risk Offenders Act 2021* ("DCHRO") required this Office to make applications before the

Supreme Court to review all persons detained pursuant to a dangerous criminal declaration.

This Office has made the review applications. Two have been determined, resulting in one declaration being discharged, and a High Risk Offender order being imposed, and the other declaration was not revoked. Two have not had their applications finally determined, but two are undertaking pre-release programs.

The Office also needs to consider whether applications should be made to the Supreme Court for a High Risk Offender order for prisoners upon their release from prison.

This office and the High Risk Assessment Committee considered 51 possible candidates for the High Risk Assessment Order. I sought four applications for orders before the Court, all of which were granted. The assessment of individuals for orders even where no application to the Court is made is time consuming. As the time of writing, the Dangerous Criminals and High Risk Offenders Amendment Bill 2025 is currently before Parliament, and will, if passed, expand the list of serious offences as defined in Schedule 1 of the Act by including 18 additional offences. As a result, the number of candidates for High Risk Assessment orders will increase substantially, increasing the work of the Assessment Committee, and my office.

I would like to thank Crown Counsel, Anna Norton from my office, who is responsible for this work.

Criminal Prosecutions

A total of 711 criminal prosecutions were finalised during the reporting year (see Table 3). This was a significant increase in the numbers finalised from the previous year of 535. In fact, it represents over a 50% increase in the matters finalised since 2021-2022, where 465 matters were finalised.

The discharge figure was 342, a significant increase from the previous year (see Table 3)*. The increase was due to a number of reasons, including, firstly, the new system I have mentioned which has identified at an earlier stage matters which should be discontinued. Secondly, I have determined that where adequate penalties apply summarily, given the backlog, the matter should be dealt with by summary charge. Thirdly, there has been an increase in family violence charges. Unfortunately, on occasions the complainant has been unwilling to assist, giving us little choice but to discontinue the matter where there is no other evidence.

The number of new committals again increased from 689 to 738 since 2021-2022. There has been an increase from 446 to 738, or a 60% increase in the number of new committals (see Table 2). The backlog of active matters had a slight increase from 832 to 846 (see Table 4).

The sexual assault and family violence unit is a unit within the criminal section of the Office which provides advice to Tasmania Police in respect to possible charges. During the reporting period we received 101 sexual assault advice files, and gave advice on 221 separate advice files. I have commented previously that the office has struggled to provide advices in a timely manner due to the number of advices and the significant other work the unit does, such as, pre-recording of evidence, and sexual assault trials.

It is therefore pleasing to say that as at the end of the reporting period there were only 28 outstanding advices which represents a considerable reduction from previous years.

Bail applications again increased from 532 to 578. This represents a 60% increase since 2021-2022, where the figure was 347 (see Table 8).

Additionally, staff in the criminal section received 41 general criminal advice files from Tasmania Police, and a further 18 advice files were received from Tasmania Police Professional Standards regarding complaints against Police Officers. All files were of a high standard and very well investigated.

Appeals

During the course of the reporting year, counsel from the Office appeared in 16 appeals from a single judge to the Court of Criminal Appeal that were finalised during this period, including four Director's appeals against sentence. There were 27 lower court appeals from a magistrate to the Supreme Court that were finalised. In the High Court, there was one application for special leave to appeal where the State was the applicant, which was refused.

Summary Prosecutions

The summary prosecutions unit continues to provide advice and undertake prosecutions in the Magistrates Court on a wide variety of matters including work health and safety, consumer affairs, animal welfare, inland fisheries, forestry and environmental prosecutions and other complex summary matters including sexual assault and serious driving matters as well as matters requiring an arm's length prosecution on behalf of Tasmania Police and appearing as counsel assisting in coronial inquests.

It is pleasing to see that WorkSafe, Consumer Building Occupational Services, Forest Practices Authority, the Department of Premier and Cabinet, Department of Natural Resources and Environment Tasmania and Department of State Growth have all committed to renewing their service level agreements to enable the arrangements for our office to provide high level advice and prosecutions services to continue. Summary prosecutions are often complex and, on occasion, involve questions that have not been litigated before. Therefore, there are no judicial decisions on the meaning of statutes.

This year the summary unit prosecuted Rosemary Gamble T/A Taz-Zorb for breach of work health and safety laws concerning the deaths of six children and the serious injury of two others at Hillcrest Primary School in December 2021.

The investigation was voluminous and complex and considerable resources were drawn on in the preparation of the prosecution which was held in November 2024 and ran for 11 hearing days. Considerable efforts by the two prosecutors, Madeleine Wilson SC and Emily Bill, enabled the case to run in a proficient manner before the Magistrate. Also, the efforts of Eleanor McCormack, Witness Assistance Officer, are to be recognised for the ongoing information and support she provided to each of the family units affected by the tragedy. Ultimately the learned Magistrate held that the offence had not been proven and that the wind event, which was unpredicted and unprecedented, was not reasonably foreseeable.

Over the reporting period the section expanded to 9 practitioners, with one based in the Launceston office. This has significantly reduced the amount of travel required of our southern based practitioners for formal appearances, in cases where applications to appear remotely had been denied.

Over the reporting period there were 182 active summary prosecution files (see Table 12), of which 156 were finalised in that period (see Table 13). There were 164 new matters opened (see Table 14). In addition, the unit conducted training days for officers of the various agencies in an effort to improve the quality of the investigations and the prosecution briefs received.

Witness Assistance Service

The Witness Assistance Service ("WAS") is an integral part of the criminal prosecution section of the Office, with three Witness Assistance Officers in Hobart, two in Launceston and two in Burnie, providing a State-wide service.

The WAS offers the following services to witnesses of serious crime:

- preparation for their court appearance, including court tours and demonstration of special witness facilities
- plain English explanations of rules of evidence, court processes and terminology
- information about progress with a case and when the witness will be required in court
- accompanying witnesses to court, in court, or when giving evidence by video link
- liaison with police and prosecutors on witness protection measures
- information about the availability of restitution and compensation orders against an offender
- referrals for specialist counselling or treatment
- assistance with victim impact statements
- organising interpreters and other aids to communication

- post-trial debriefing and support
- community training and education.

The WAS continues to provide a very high level of support to vulnerable witnesses, assisting 1,356 witnesses this year in 1,096 matters. In addition, the service assisted in the preparation of 276 victim impact statements. They also assisted 276 next of kin (see Table 10).

In addition to matters conducted by my Office, WAS officers have also assisted Tasmania Police Prosecution Services with serious matters and assisted vulnerable persons involved in coronial inquests.

Child Safety Legal Group

The group represents the Secretary of the Department for Education, Children and Young People in providing legal advice and representation to their staff (Child Safety Services) under the *Children, Young Persons and Their Families Act* 1997 and other associated legislation, in respect to Child Safety matters.

This work is extremely important and stressful, it involves the protection and wellbeing of our children. It involves applications to have children on care orders and removed from care orders. This year the unit opened 97 matters, and closed 110 matters. This however does not accurately describe the amount of work done as each file may involve multiple children and multiple applications.

Coroners Act 1995

Under section 53(3) of the *Coroners Act 1995* the Director of Public Prosecutions, where requested, may provide counsel to assist the Coroner in an inquest. During the reporting period, the Office opened 10 coronial matters, finalised 8, and have 16 active coronial files.

Policy Work

During this reporting period the Office has provided written submissions regarding a number of Bills and participated on a number of working groups and steering committees involving legal reform. The office has also received 40 separate requests to provide information to the Registrar of Vulnerable Children. We have responded to 37 within the reportable period.

Other Matters

I would like to thank the senior executive, comprising of Chelsea Trubody-Jager, the Director of Crown Law, the Deputy Director, Linda Mason SC, the Assistant Director, Madeleine Wilson SC, and Jennifer Rowallan, the head of our Witness Assistance Unit for their dedication and hard work, their overall contribution to the office and their wise counsel.

D G Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

26 September 2025

Statistical tables

Table 1: Orders made under the *Crime (Confiscation of Profits) Act 1993*

	2024-25 $	2023-24 $	2022-23 $	2021-22 $	2020-21 $	2019-20 $	2018-19 $	2017-18 $	2016-17 $	2015-16 $	Total $
Pecuniary orders	258,457	615,550	124,887	99,855	7,835	76,240	233,200	153,900	69,990	37,490	1,677,404
Forfeiture orders	126,465	268,330	127,464	124,641	104,326	175,233	51,489	371,854	306,831	283,350	1,939,983
UEW declarations	$745,772	171,920	391,751	1,040,434	733,489	10,570	17,294	637,435	602,500	823,200	5,920,137
Totals	1,130,694	1,055,800	643,582	1,264,930	845,650	262,043	301,983	1,163,198	979,321	1,144,040	9,537,524

Table 2: Committals to the Supreme Court

Year	Committals
2017-18	527
2018-19	651
2019-20	645
2020-21	551
2021-22	446
2022-23	544
2023-24	689
2024-2025	738

Table 3: Persons presented in the Supreme Court

Year	Presented	Convicted	Acquitted	Found insane or unfit to plead	Discharged	Remitted
2016-17	427	284	16	2	125	Not reported
2017-18	485	313	26	1	145	Not reported
2018-19	457	288	26	5	138	Not reported
2019-20	594	363	26	2	203	Not reported
2020-21	514	312	20	3	179	Not reported
2021-22	465	293	18	2	152	Not reported
2022-23	515	292	25	4	194	Not reported
2023-24	535	348	18	2	167	Not reported
2024-25	711	321	23	2	342	23

NB. Discharged matters include abated proceedings related to deceased defendants, and where alternative summary charges have been laid.

Table 4: Defendants active as at 30 June

Area	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Hobart	287	335	301	314	326	394	396
Launceston	195	187	169	174	176	244	238
Burnie	145	169	222	200	172	194	212
Total	627	691	692	673	674	832	846

NB. Defendants active only includes matters that are ready for prosecution or where prosecution proceedings have commenced. It excludes matters subject to warrants.

Table 5: Crime (type) major groupings by persons convicted

Crime	2018-19 %	2019-20 %	2020-21 %	2021-22 %	2022-23 %	2023-24 %	2024-25 %
Dishonesty (aggravated/armed robbery, stealing, burglary, receiving, fraud, etc)	19	21	23	23	12	20	18
Personal violence (murder, manslaughter, assault, wounding, grievous bodily harm)	37	32	31	30	42	37	37
Arson and injury to property	6	7	6	6	3	3	3
Sex crimes (rape, unlawful sexual intercourse/ relationship, indecency)	15	12	13	12	19	15	13
Perjury and perverting the course of justice	3	6	5	3	3	1	2
Drugs	15	13	12	13	10	13	16
Other ungrouped (includes indictable fisheries crime, conspiracy, causing death by dangerous driving, escape and abduction)	5	9	10	13	11	11	11

Table 6: Disposal of criminal matters

Year	Persons presented	Pleas of guilty	Dealt with other than as plea[1]	Persons tried[2]
2016-17	427	223	126	78
2017-18	485	240	145	100
2018-19	457	231	139	87
2019-20	594	316	205	73
2020-21	514	261	179	74
2021-22	465	249	152	64
2022-23	515	245	270	81
2023-24	535	284	251	84
2024-25	711	274	365	72

[1] Includes discharges, nolles prosequi, no bills, proceedings abated and remitted matters.
[2] Includes verdicts of guilty, acquittals, not guilty by reason of insanity and where a trial has concluded because the jury has been discharged without a verdict

Table 7: Persons tried (by result)

Year	Convictions	Acquittals	Found insane or unfit to plead	Retrials/ without verdict
2016-17	59	16	2	1
2017-18	72	26	1	1
2018-19	57	28	4	4
2019-20	45	26	2	0
2020-21	51	20	3	0
2021-22	44	18	2	0
2022-23	54	24	3	0
2023-24	64	18	2	0
2024-25	47	23	2	10

Table 8: Bail applications

Year	Applications
2016-17	304
2017-18	385
2018-19	414
2019-20	473
2020-21	482
2021-22	347
2022-23	367
2023-24	532
2024-25	578

Table 9: Bail applications for 2024-25 (by month)[3]

			Crown Position		Outcome				
Month	Total apps	FV	Opposed	Not Opposed	*Granted*	*Refused*	*Withdrawn*	*ASD*	*No Jurisdiction*
Jul-24	42	0	37	5	*22*	*13*	*4*	*1*	*2*
Aug-24	46	0	32	14	*27*	*13*	*5*	*1*	*0*
Sep-24	58	7	43	15	*35*	*15*	*4*	*2*	*2*
Oct-24	67	0	54	13	*40*	*19*	*3*	*4*	*1*
Nov-24	56	0	48	8	*22*	*22*	*10*	*2*	*0*
Dec-24	42	0	27	15	*30*	*9*	*2*	*1*	*0*
Jan-25	50	11	37	37	*35*	*12*	*2*	*0*	*1*
Feb-25	26	6	18	8	*14*	*11*	*1*	*0*	*0*
Mar-25	51	16	42	9	*27*	*19*	*4*	*1*	*0*
Apr-25	37	9	27	10	*16*	*15*	*3*	*2*	*1*
May-25	51	12	35	16	*28*	*15*	*5*	*3*	*0*
Jun-25	52	15	42	8	*22*	*14*	*4*	*10*	*1*
TOTAL	**578**	**76**	**442**	**158**	**318**	**177**	**47**	**27**	**8**

Table 10: Witness assistance services provided

Year	No. of witnesses assisted	No. of matters	Victim impact statements prepared	Next of Kin support
2017-18	1657	810	255	Not reported
2018-19	1687	832	304	Not reported
2019-20	1807	947	324	Not reported
2020-21	1862	1062	339	Not reported
2021-22	1802	963	277	Not reported
2022-23	1908	1092	368	158
2024-25	1,356	1,096	276	276

Table 11: Child safety matters

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Files opened	146	98	95	82	110	75	97
Files closed	161	141	83	183	103	140	110

Table 12: Summary Prosecutions

Matters Active - Agency	**Total Matters**
Department of State Growth (DSG)	12
Local Govt/Dept of Premier and Cabinet (DPAC)	1
Forest Practices Authority (FPA)	3
Consumer Building and Occupational Services (CBOS)	5
WorkSafe Tasmania	13
Natural Resources and Environment Tasmania (NRET)	19
Tasmania Police (DPFEM)	76
Coronial	16
Lower Court Appeals (LCA)	33

Environment Protection Authority (EPA)	4

Table 13:

Matters Finalised - Agency	**Total Matters**
Department of State Growth (DSG)	16
Local Govt/Dept of Premier and Cabinet (DPAC)	2
Forest Practices Authority (FPA)	6
Consumer Building and Occupational Services (CBOS)	4
WorkSafe Tasmania	10
Natural Resources and Environment Tasmania (NRET)	17
Tasmania Police (DPFEM)	67
Coronial	8
Lower Court Appeals (LCA)	25
Environment Protection Authority (EPA)	1
Total	**156**

Table 14:

Matters Opened - Agency	**Total Matters**
Department of State Growth (DSG)	13
Local Govt/Dept of Premier and Cabinet (DPAC)	2
Forest Practices Authority (FPA)	4
Consumer Building and Occupational Services (CBOS)	3
WorkSafe Tasmania	10
Natural Resources and Environment Tasmania (NRET)	17
Tasmania Police (DPFEM)	68
Coronial	10
Lower Court Appeals (LCA)	35

Environment Protection Authority (EPA)	2
Total	**164**

Financial Statements

Statement by Head of Agency

The accompanying Financial Statements of the Office of the Director of Public Prosecutions are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provision of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2025 and the financial position as at the end of the year.

At the date of signing, I am not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

D G Coates SC

DIRECTOR OF PUBLIC PROSECUTIONS

24 September 2025

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Statement of Comprehensive Income for the year ended 30 June 2025

	Notes	2025 Budget $'000	2025 Actual $'000	2024 Actual $'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue - operating	3.1	14 674	14 025	13 097
Other revenue from Government		-	-	250
Grants	3.2	-	220	220
Sale of services	3.3	888	1 304	1 265
Contributions received	3.4	-	-	-
Total revenue from continuing operations		**15 562**	**15 549**	**14 832**
Other economic flows included in net result				
Net gain/(loss) on accounts receivable		-	(70)	-
		15 562	**15 479**	**14 832**
Expenses from continuing operations				
Employee benefits	4.1	13 269	12 030	10 504
Depreciation	4.2	80	130	80
Supplies and consumables	4.3	1 922	2 505	2 301
Other expenses	4.4	400	636	454
Grants and subsidies	4.5	-	200	-
Total expenses from continuing operations		**15 671**	**15 501**	**13 339**
Net result		**(109)**	**(22)**	**1 493**
Comprehensive result		**(109)**	**(22)**	**1 493**

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

Statement of Financial Position as at 30 June 2025

	Notes	2025 Budget $'000	2025 Actual $'000	2024 Actual $'000
Assets				
Financial assets				
Cash and deposits	8.1	1 420	4 479	3 856
Receivables	5.1	21	95	178
Non-financial assets				
Leasehold improvements, plant and equipment	5.2	1 901	929	1 059
Total assets		**3 342**	**5 503**	**5 093**
Liabilities				
Payables	6.1	72	51	39
Employee benefits	6.3	3 283	3 538	3 118
Lease Liabilities		27	-	-
Total liabilities		**3 382**	**3 589**	**3 157**
Net assets (liabilities)		**(40)**	**1 914**	**1 936**
Equity				
Accumulated funds		(40)	1 914	1 936
Total equity		**(40)**	**1 914**	**1 936**

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2025

	Notes	2025 Budget $'000	2025 Actual $'000	2024 Actual $'000
		Inflows	Inflows	Inflows
Cash flows from operating activities		(Outflows)	(Outflows)	(Outflows)
Cash inflows				
Appropriation receipts – operating		14 674	14 025	13 097
Appropriation receipts – other		-	-	250
Grants		-	220	220
GST receipts		4	276	291
Sales of services		888	1 418	1 154
Total cash inflows		**15 566**	**15 939**	**15 012**
Cash outflows				
Employee benefits		(13 229)	(11 682)	(10 659)
GST payments		(4)	(304)	(269)
Supplies and consumables		(1 903)	(2 495)	(2 334)
Other cash payments		(400)	(635)	(452)
Grants and subsidies		-	(200)	-
Total cash outflows		**(15 536)**	**(15 316)**	**(13 714)**
Net cash from/(used by) operating activities	8.2	**30**	**623**	**1 298**
Cash flows from investing activities				
Cash outflows				
Payments for acquisition of non-financial assets		-	-	(542)
Total cash outflows		**-**	**-**	**(542)**
Net cash from/(used by) investing activities		**-**	**-**	**(542)**
Cash flows from financing activities				
Repayment of lease liabilities (excluding interest)		(30)	-	-
Total cash outflows		**(30)**	**-**	**-**
Net cash from/(used by) financing activities		**-**		-
Net increase in cash held and cash equivalents		**-**	**623**	**3 100**
Cash and cash equivalents at the beginning of the reporting period		**1 420**	**3 856**	**756**
Cash and cash equivalents at the end of the reporting period	8.1	**1 420**	**4 479**	**3 856**

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2025

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2024	**1 936**	**1 936**
Total comprehensive result	(22)	(22)
Total	**(22)**	**(22)**
Balance as at 30 June 2025	**1 914**	**1 914**

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2023	**443**	**443**
Total comprehensive result	1 493	1 493
Total	**1 493**	**1 493**
Balance as at 30 June 2024	**1 936**	**1 936**

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1 Administered Financial Statements

The Office was provided with funding to contribute to the disruption of serious and organised crime through the enforcement of the *Crime (Confiscation of Profits) Act 1993* and *Crime (Confiscation of Profits) Amendment (Unexplained Wealth) Act 2013*. This is a joint initiative with the Department of Police, Fire and Emergency Management and the Office.

Forfeiture of assets under the unexplained wealth laws and forwarding of those assets to the Public Account are recorded as Administered transactions.

1.1 Schedule of Administered Income and Expenses

	Notes	2025 Budget $'000	2025 Actual $'000	2024 Actual $'000
Administered revenue				
Other revenue	10.2	500	-	201
Total administered revenue		**500**	**-**	**201**
Administered expenses				
Transfers to the Public Account		500	-	201
Total administered expenses		**500**	**-**	**201**
Administered Net result		**-**	**-**	**-**
Administered comprehensive result		**-**	**-**	**-**

This Schedule of Administered Income and Expenses should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 10 of the accompanying notes.

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to the original estimates as disclosed in the 2024-25 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the 10 per cent of Budget estimate and $100,000.

2.1 Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	2025 Budget $'000	2025 Actual $'000	Variance $'000	Variance %
Grants	(a)	-	220	(220)	>100
Sale of service	(b)	888	1 304	(416)	(47)
Supplies and consumables	(c)	1 922	2 505	(583)	(30)
Other expenses	(d)	400	636	(236)	(59)
Employee benefits	(e)	13 269	12 030	1 239	10
Grants and subsidies	(f)	-	200	(200)	>100

Notes to Statement of Comprehensive Income variances

(a) This increase is due to the Office receiving grant funding from the Department of Justice for the provision of Witness Assistance Services which was not budgeted for.

(b) The increase reflects the Office taking on more fee for service work from government agencies to provide increasing prosecution services.

(c) The increase primarily reflects an increase in property costs associated with accommodating staff, and increased staff travel costs with staff required to travel Statewide to attend court.

(d) The increase primarily reflects an increase in costs to the Department of Justice for the provision of corporate services.

(e) The variance reflects staffing vacancies that were unable to be filled during the year.

(f) The increase reflects the Office's contribution towards an IT project to upgrade the case management software utilised by both the Department and the Office.

2.2 Statement of Financial Position

Budget estimates for the 2024-25 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2023-24. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2024-25. The following variance analysis therefore includes major movements between the 30 June 2025 and 30 June 2024 actual balances.

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	2025 Budget $'000	2025 Actual $'000	2024 Actual $'000	Budget Variance $'000	Actual Variance $'000
Cash and deposits	(a)	1 420	4 479	3 856	3 059	623
Leasehold improvements, plant and equipment	(b)	1 901	929	1 059	(972)	(130)
Employee benefits	(c)	3 283	3 537	3 118	254	419

Notes to Statement of Financial Position variances

(a) The increase is primarily due to the actual cash balance as at 30 June 2023 being higher than estimated in the 2024-25 Budget and lower utilisation of retained revenues to fund salaries than was anticipated due to vacancies throughout the year.

(b) The variance reflects Leasehold improvements, plant and equipment balance as at 30 June 2023 being lower than estimated in the 2024-25 Budget.

(c) This variance reflects increases in staff leave balances, salary rate increases and the appointment if staff from other government agencies with significant leave balances.

2.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	2025 Budget $'000	2025 Actual $'000	Variance $'000	Variance %
Grants	(a)	-	220	220	>100
GST receipts	(b)	4	276	272	>100
Sale of services	(c)	888	1 418	530	60
Employee benefits	(d)	13 229	11 682	1 547	(12)
GST payments	(b)	4	304	300	>100
Supplies and consumables	(e)	1 903	2 495	592	31
Other cash payments	(f)	400	635	(235)	>100
Grants and subsidies	(g)	-	200	(200)	>100

Notes to Statement of Cash Flows variances

(a) This increase is due to the Office receiving grant funding from the Department of Justice for the provision of Witness Assistance Services which was not budgeted for.

(b) The budget for GST receipts and payments is understated by approximately $270,000.

(c) The increase reflects the Office taking on more fee for service work from government agencies to provide increasing prosecution services.

(d) This variance reflects staffing vacancies that were unable to be filled during the year.

(e) This increase primarily reflects an increase in property costs associated with accommodating staff, and increased staff travel costs with staff required to travel Statewide to attend court.

(f) The increase primarily reflects an increase in costs to the Department of Justice for the provision of corporate services.

(g) The increase reflects the Office's contribution towards an IT project to upgrade the case management software utilised by both the Department and the Office.

Note 3 Revenue

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

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

3.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Office gains control of the appropriated funds as they do not contain enforceable and sufficiently obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the *Financial Management Act* allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

The Budget information is based on original estimates and has not been subject to audit.

	2025 Actual $'000	**2024 Actual $'000**
Continuing operations		
Appropriation revenue - operating		
Current year	13 368	12 478
R009 Salary, superannuation, allowances and other on-costs relating to the provision of the DPP (*Director of Public Prosecutions Act 1973*)	657	619
Total	**14 025**	**13 097**
Revenue from Government - other		
Appropriation Rollover under section 23 of the *Financial Management Act 2016**	-	250
Total revenue from Government from continuing operations	**-**	**250**
Total revenue from Government	**14 025**	**13 347**

3.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Office satisfies the performance obligation and transfers the promised goods or services. The Office typically receives grant revenue as reimbursement of previous expenditure, or on-forwards the grant revenue to other organisations under Australian Government funding and as a result satisfies its performance obligations when it gains the control of the underlying assets. The Office recognises revenue associated with performance obligations when the grant is receivable.

Revenue from grants to acquire/construct recognisable non-financial assets to be controlled by the Office are recognised when the Office satisfies its obligations under the transfer. The Office typically satisfies the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The percentage of cost incurred is used to recognise income, because this most closely reflects the progress to completion.

Grants revenue without a sufficiently specific performance obligation are recognised when the Office gains control of the asset (typically Cash).

	2025 $'000	2024 $'000
Grants without sufficiently specific performance obligations		
Witness Assistance Services	220	220
Total	**220**	**220**
Continuing operations		
Grants from State Government	220	220
Total	**220**	**220**
Total revenue from grants	**220**	**220**

The Office received grant funding from the Department of Justice for the provision of Witness Assistance Services for the 2025 and 2024 calendar years.

3.3 Sale of Services

Revenue from Sales of goods are recognised when the Office satisfies a performance obligation by transferring the goods to the customer. The Office typically satisfies its performance obligations when the goods are provided.

Revenue from the provision of services is recognised when the Office satisfies its performance obligation by transferring the promised services. The Office typically satisfies its performance obligations through the delivery of the agreed services over the agreed timeframe or in proportion to the stage of completion of the transaction at the reporting date. The Office satisfies its performance obligations over the period the obligation is predicted to be consumed.

The Office is entering into service level agreements for the provision of all long term service delivery arrangements.

	2025 $'000	2024 $'000
Sale of Services	-	-
Service Level Agreement revenue	1 304	1 265
Total	**1 304**	**1 265**

Note 4 Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

4.1 Employee Benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

(a) Employee Benefits

	2025 $'000	2024 $'000
Wages and salaries	10 351	9 143
Superannuation – defined contribution scheme	1 380	1 137
Superannuation – defined benefit scheme	181	178
Other employee expense	118	46
Total	**12 030**	**10 504**

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2023-24: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation fund at a rate of 11.5 per cent (2023-24: 11 per cent) of salary. In addition, the Office is also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2023-24: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

(b) Remuneration of Key management personnel

	Short-term benefits		Long-term benefits			
2025	**Salary**	**Other Benefits**	**Super-annuation**	**Other Benefits and Long-Service Leave**	**Termination Benefits**	**Total $'000**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Key management personnel						
Daryl Coates, Director of Public Prosecutions	507	23	65	(10)	-	585
Linda Mason, Deputy Director of Public Prosecutions	376	23	49	20	-	468
Chelsea Trubody-Jager, Director Crown Law	160	25	18	6	-	209
Total	**1 043**	**71**	**132**	**16**	**-**	**1 262**

2024	Short-term benefits Salary	Other Benefits	Long-term benefits Super-annuation	Other Benefits and Long-Service Leave	Termination Benefits	Total $'000
	$'000	$'000	$'000	$'000	$'000	$'000
Key management personnel						
Daryl Coates, Director of Public Prosecutions	487	21	63	(24)	-	547
Linda Mason, Deputy Director of Public Prosecutions	387	20	50	(30)	-	427
Chelsea Trubody-Jager, Director Crown Law	150	12	16	11	-	189
Total	**1 024**	**53**	**129**	**(43)**	**-**	**1 163**

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the agency, directly or indirectly.

Remuneration during 2024-25 for key personnel is set by the *State Service Act 2000*, except for the Director of Public Prosecutions, whose is set by the *Director of Public Prosecutions Act 1973*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, allowances, motor vehicle and other non-monetary benefits.

Long-term employee expenses include long service leave and superannuation obligations and termination payments. Short-term benefits include motor vehicle and car parking fringe benefits in addition to any other short term benefits. Fringe benefits have been reported at the grossed up reportable fringe benefits amount. The Fringe Benefits Tax (FBT) year runs from 1 April to 31 March each year, any FBT attributable to key management personnel is reported on that basis.

It should be noted that because annual and long service leave liabilities are calculated by discounting future cashflows (detailed in Note 6.3) which may change from year to year, it is possible for key personnel to accrue negative leave benefits in any particular financial year, or they may utilise more leave than they accrue in any particular financial year.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(c) Related Party Transactions

There are no related party transactions requiring disclosure.

4.2 Depreciation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option where exercise of the option is reasonably certain.

Key estimate and judgement

Depreciation is provided for on a straight line basis, using rates lives which are reviewed annually.

Depreciation rates for Leasehold Improvements are based on the lease terms over which those improvements will be utilised by the Office.

	Major depreciation period	2025 $'000	2024 $'000
Leasehold improvements	10 – 15 years	124	74
Equipment	5 years	6	6
Total Leasehold improvements and equipment depreciation		**130**	**80**
Right-of-use asset		-	-
Total depreciation		**130**	**80**

4.3 Supplies and Consumables

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

	2025 $'000	2024 $'000
Audit fees – financial audit	12	14
Rent of premises	782	676
Motor vehicle and equipment leases	45	45
Plant and equipment	18	27
Property services	409	515
Communications	101	71
Information technology	519	402
Travel and transport	288	259
Internal Audit	8	-
Library	144	120
Consultants	26	3
Other supplies and consumables	153	169
Total	**2 505**	**2 301**

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Office's financial statements were $12,000 ($14,000 for 2023-24).

Lease expense includes lease rentals for short-term leases, lease of low value assets and variable lease payments. Refer to note 6.2 for breakdown of lease expenses and other lease disclosures.

4.4 Other Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

	2025 $'000	2024 $'000
Salary on-costs	82	62
Other expenses	286	323
Service Level Agreement	268	69
Total	**636**	**454**

4.5 Grants and subsidies

Grant and subsidies expenditure is recognised to the extent that:

• the services required to be performed by the grantee have been performed; or

• the grant eligibility criteria have been satisfied.

A liability is recorded when the Office has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2025 $'000	2024 $'000
Contribution towards a shared IT project to the Department of Justice	200	-
Total	**200**	**-**

In 2024-25 the Office made a contribution towards a Départment of Justice IT project that will upgrade the case management system (Visual Files) which is utilised by both the Office and the Department.

Note 5 Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Office and the asset has a cost or value that can be measured reliably.

5.1 Receivables

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method.

Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. The Office recognises an allowance for expected credit losses for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

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

	2025 $'000	2024 $'000
Receivables from sales of goods and services	156	189
Tax Asset Receivables/(Payable)	11	(9)
Less: Provision for impairment	(72)	(2)
Total	**95**	**178**
Settled within 12 months	95	178
Total	**95**	**178**

Reconciliation of movement in expected credit loss for receivables	2025 $'000	2024 $'000
Carrying amount at 1 July under AASB 9	2	2
Increase/(decrease) in provision recognised in profit or loss	70	-
Carrying amount at 30 June	**72**	**2**

For ageing analysis of the financial assets, refer to Note 9.1.

5.2 Leasehold Improvements, Plant and Equipment

(1) *Valuation basis*

All Non-current physical assets, including any work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

When parts of an item of leasehold improvements, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

(ii) Subsequent costs

The cost of replacing part of an item of leasehold improvements, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Office and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of leasehold improvements, plant and equipment are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Office is:

Leasehold Improvements	$10,000
Equipment	$10,000

Assets recorded at less than $10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

	2025 $'000	2024 $'000
Leasehold Improvements		
At cost	1 536	1 536
Less: Accumulated depreciation	(654)	(530)
Total Leasehold Improvements	**882**	**1 006**
Equipment		
At cost	64	88
Less: Accumulated depreciation	(17)	(35)
Total Equipment	**47**	**53**
Total Leasehold Improvements, Plant and Equipment	**929**	**1 059**

(a) Reconciliation of movements

2025	Equipment $'000	Leasehold Improvements $'000	Total $'000
Carrying amount at 1 July	**53**	**1 006**	**1 059**
Additions	-	-	-
Depreciation expense	6	124	131
Carrying amount at 30 June	**47**	**882**	**929**

2024	Equipment $'000	Leasehold Improvements $'000	Total $'000
Carrying amount at 1 July	**59**	**538**	**597**
Additions	-	542	542
Depreciation expense	(6)	(74)	(80)
Carrying amount at 30 June	**53**	**1 006**	**1 059**

Note 6 Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

6.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Office becomes obliged to make future payments as a result of a purchase of assets or services.

	2025 $'000	2024 $'000
Creditors	2	(6)
Accrued expenses	49	45
Total	**51**	**39**
Settled within 12 months	51	39
Total	**51**	**39**

Settlement is usually made within 30 days.

6.2 Lease Liabilities

The Office has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than $10 000.

As at 30 June 2025, the Office does not have any lease liabilities.

The following amounts are recognised in the Statement of Comprehensive Income

	2025 $'000	2024 $'000
Current		
Lease expenses included in note 4.3:		
Short term and/or low-value leases	45	45
Variable lease payments	782	676
Net expenses from leasing activities	**827**	**721**

6.3 Employee Benefits

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid.

Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

The Office assumes that all staff annual leave balances less than 20 days will be settled within 12 months, and therefore valued at nominal value, and balances in excess of 20 days will be settled in greater than 12 months and therefore calculated at present value.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. The Office makes a number of assumptions regarding the probability that staff who have accrued long service leave, but are ineligible to take it will remain with the Office long enough to take it. For those staff eligible to take their long service leave, the Office assumes that they will utilise it on average, evenly over the following ten years. All long service leave that will be settled within 12 months is calculated at nominal value and all long service leave that will be settled in greater than 12 months is calculated at present value.

	2025	**2024**
	$'000	**$'000**
Accrued salaries	364	281
Annual leave	1 334	1 169
Long service leave	1 840	1 668
Total	**3 538**	**3 118**
Settled within 12 months	1 297	1 137
Settled in more than 12 months	2 241	1 981
Total	**3 538**	**3 118**

6.4 Superannuation

(i) Defined contribution plans

A defined contribution plan is a post employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post employment benefit plan other than a defined contribution plan.

The Office does not recognise a liability for the accruing superannuation benefits of Office employees. This liability is held centrally and is recognised within the Finance General Division of the Department of Treasury and Finance.

Note 7 Commitments and Contingencies

7.1 Schedule of Commitments

Commitments represent those contractual arrangements entered by the Office that are not reflected in the Statement of Financial Position.

Leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2025 $'000	2024 $'000
By type		
Lease Commitments		
Short term and low value	234	259
Office accommodation leases controlled by Department of Treasury and Finance	6 599	2 039
Motor Vehicle Fleet	68	216
Total lease commitments	**6 901**	**2 514**
By maturity		
Operating lease commitments		
One year or less	1 034	869
From one to five years	3 163	1 645
More than five years	2 704	-
Total operating lease commitments	**6 901**	**2 514**
Total	**6 901**	**2 514**

The Leases commitments have been separated out as per below. All amounts shown are inclusive of GST where applicable.

Short terms and/or low value leases

This includes the Office's information technology hardware leases valued at less than $10,000.

Office accommodation leases controlled by Department of Treasury and Finance

Major office accommodation leases are executed by the Department of Treasury and Finance (Treasury).

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 *Leases*, the Office is not required to recognise a lease liability and right-of-use asset for major office accommodation. The Office will recognise the outgoings associated with the occupation of these major office accommodation spaces as expenses.

The Office recognises a commitment for the term of occupancy in the major office accommodation spaces.

Property lease payments are determined by the price per square metre of the leased area as agreed in the lease documents.

Motor Vehicle Fleet

The Office's motor vehicle fleet which is owned and managed by Treasury. The Office pays a monthly payment to Treasury via the Government's fleet manager for use of the vehicles.

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Office is not required to recognise a lease liability and right-of-use asset for motor vehicles, and costs are recognised as an expense as incurred.

The Office recognises a commitment for the terms of motor vehicle agreements.

7.2 Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding any possible amount or timing of any possible underlying claim or obligation.

Quantifiable contingencies

A quantifiable contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A quantifiable contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

At 30 June 2025 the Office had no contingent assets or liabilities.

Note 8 Cash Flow Reconciliation

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

8.1 Cash and Deposits

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by the Office, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2025 $'000	2024 $'000
Special Purpose Account balance		
S529 Office of the Director of Public Prosecutions Financial Management Account	4 479	3 856
Total cash and cash equivalents	**4 479**	**3 856**

8.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2025 $'000	2024 $'000
Net result from continuing operations	(22)	1 493
Net gain/(loss) on accounts receivable	-	-
Contribution received free of charge	-	-
Depreciation	130	80
Decrease (increase) in Receivables	83	(157)
Increase (decrease) in Employee entitlements	420	(85)
Increase (decrease) in Payables	12	(33)
Net cash from (used by) operating activities	**623**	**1 298**

8.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financial activities. As at 30 June 2025, the Office does not have any liabilities arising from financing activities.

2025	**Lease Liabilities** **$'000**
Balance as at 1 July 2024	**-**
Increase (decrease) due to reassess lease liability of CPI and lease term	
Changes from financing cash flows:	
Cash Repayments	-
Balance as at 30 June 2025	**-**

2024	Lease Liabilities $'000
Balance as at 1 July 2023	**-**
Increase (decrease) due to reassess lease liability of CPI and lease term	
Changes from financing cash flows:	
Cash Repayments	-
Balance as at 30 June 2024	**-**

Note 9 Financial Instruments

9.1 Risk Exposures

(a) Risk management policies

The Office has exposure to the following risks from its use of financial instruments:

- credit risk; and
- liquidity risk.

The Head of Agency has overall responsibility for the establishment and oversight of the Office's risk management framework. Risk management policies are established to identify and analyse risks faced by the Office, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Office if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Assets		
Receivables	Receivables are recognised at amortised cost, less any expected credit losses, however, due to the short settlement period, receivables are not discounted back to their present value.	It is Office policy to issue invoices with 30 day terms of trade.
Cash and deposits	Deposits are recognised at amortised cost, being their face value.	Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund.

Except as detailed in the following table, the carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Office's maximum exposure to credit risk without taking into account of any collateral or other security:

	2025 $'000	2024 $'000
Receivables	95	178
Total	**95**	**178**

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows.

Expected credit loss analysis of receivables as at 30 June 2025	Not past due $'000	Past due 1-30 days $'000	Past due 31-60 days $'000	Past due 61-90 days $'000	Total $'000
Expected credit loss rate (A)	-	-	-	47%	**47%**
Total gross carrying amount (B)	1	-	-	153	**154**
Expected credit loss (A x B)	-	-	-	71	**71**

Expected credit loss analysis of receivables as at 30 June 2024	Not past due $'000	Past due 1-30 days $'000	Past due 31-60 days $'000	Past due 61-90 days $'000	Total $'000
Expected credit loss rate (A)	-	0%	-	4%	**1%**
Total gross carrying amount (B)	-	114	-	75	**189**
Expected credit loss (A x B)	-	-	-	2	**2**

(c) Liquidity risk

Liquidity risk is the risk that the Office will not be able to meet its financial obligations as they fall due. The Office's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Liabilities		
Payables	Payables are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Office becomes obliged to make future payments as a result of a purchase of assets or services.	Payables, including goods received and services incurred but not yet invoiced arise when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The Office's terms of trade are 14 days unless agreed otherwise.
Lease liabilities	Lease liabilities are measured at the present value of the lease payments that are not paid at that date	The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

Maturity analysis for financial liabilities

The following tables detail the undiscounted cash flows payable by the Office by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2025	Maturity analysis for financial liabilities				
	1 Year $'000	2 Years $'000	3 Years $'000	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities					
Payables	51	-	-	51	51
Total	**51**	**-**	**-**	**51**	**51**

2024	**Maturity analysis for financial liabilities**				
	1 Year $'000	**2 Years $'000**	**3 Years $'000**	**Undiscounted Total $'000**	**Carrying Amount $'000**
Financial liabilities					
Payables	39	-	-	39	39
Total	**39**	**-**	**-**	**39**	**39**

9.2 Categories of Financial Assets and Liabilities

AASB 9 Carrying amount	**2025 $'000**	**2024 $'000**
Financial assets		
Cash and cash equivalents	4 479	3 856
Receivables at Amortised cost	95	178
Total	**4 574**	**4 034**
Financial Liabilities		
Financial liabilities measured at amortised cost	51	39
Total	**51**	**39**

9.3 Comparison between Carrying Amount and Net Fair Values of Financial Assets and Liabilities

	Carrying Amount 2025 $'000	**Net Fair Value 2025 $'000**	**Carrying Amount 2024 $'000**	**Net Fair Value 2024 $'000**
Financial assets				
Cash in Special Deposits and Trust Fund	4 479	4 479	3 856	3 856
Receivables	95	95	178	178
Total financial assets	**4 574**	**4 574**	**4 034**	**4 034**
Financial liabilities				
Trade creditors	51	51	39	39
Total financial liabilities	**51**	**51**	**39**	**39**

Financial Assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

The net fair value of receivables are recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables are not discounted back to their present value.

Financial Liabilities

The net fair values of payables approximate their carrying amounts as this is the amount the Office expects to be able to settle on these items.

9.4 Net Fair Values of Financial Assets and Liabilities

2025	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash in Public Account	4 479	-	-	4 479
Receivables	95	-	-	95
Total financial assets	**4 574**	**-**	**-**	**4 574**
Financial liabilities				
Trade Creditors	51	-	-	51
Total financial liabilities	**51**	**-**	**-**	**51**

2024	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash in Public Account	3 856	-	-	3 856
Receivables	178	-	-	178
Total financial assets	**4 034**	**-**	**-**	**4 034**
Financial liabilities				
Trade Creditors	39	-	-	39
Total financial liabilities	**39**	**-**	**-**	**39**

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Office uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

Note 10 Notes to Administered Statements

Variances are considered material where the variance exceeds the 10 per cent of Budget estimate and $100,000.

10.1 Explanation of Material Variances between Budget and Actual Outcomes

(a) Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	2025 Budget $'000	2025 Actual $'000	Variance $'000	Variance %
Other revenue	(a)	500	-	(500)	100
Transfers to the Public Account	(a)	500	-	(500)	100

Notes to Statement of Comprehensive Income variances

(a) The Office collected fewer receipts under the *Crime (Confiscation of Profits) Act 1993* and *Crime (Confiscation of Profits) Amendment (Unexplained Wealth) Act 2013* than budgeted. The investigation and prosecution of cases under these acts is often a lengthy process and it is difficult to accurately forecast revenue.

10.2 Other revenue

The revenue is recognised when the Office receives the assets.

	2025 $'000	2024 $'000
Forfeiture of assets under unexplained wealth laws	-	201
Total	**-**	**201**

Note 11 Transactions and Balances Relating to a Trustee of Agency Arrangement

Transactions relating to activities undertaken by the Office in a trust or fiduciary capacity do not form part of the Office's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Account/Activity	Opening balance	Net transactions during 2024-25	Closing balance
	$'000	$'000	$'000
T452 Director of Public Prosecutions Trust Account	33	-	33
T764 Crime (Confiscation of Profits) Account	3 436	813	4 249

Note 12 Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect on the Office's Financial Statements as at 30 June 2025.

Note 13 Significant Accounting Policies

13.1 Objectives and Funding

The Office of the Director of Public Prosecutions (the Office) provides criminal and civil law services to the State of Tasmania. The *Director of Public Prosecutions Act 1973* details the role and functions of the Director of Public Prosecutions. Specifically, the DPP undertakes:

- the conduct of all criminal prosecutions on indictment in the Supreme Court;
- the prosecution of serious offences in the Magistrates Court;
- the provision of advice to WorkSafe Tasmania, Tasmania Police and other government agencies in respect of serious criminal or regulatory offences;
- investigations and proceedings for restraint orders, forfeiture orders, pecuniary penalty orders and unexplained wealth declarations pursuant to the *Crime (Confiscation of Profits) Act 1993;*
- the representation of government agencies in the prosecution of regulatory offences;
- the representation of government agencies in appeals from Magistrates Courts to the Supreme Court
- the provision of Counsel to assist the Coroner;
- the conduct of all child safety proceedings under the *Children, Young Persons and Their Families Act 1997* on behalf of the Secretary of the Department for Education, Children and Young People; and
- representation of the Crown in relation to criminal matters, in appeals to the Full Court, Court of Criminal Appeal and the High Court; and
- the consideration and making of applications pursuant to the *Dangerous Criminals and High Risk Offenders Act 2021.*

The Office activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Office in its own right. Administered activities involve the management or oversight by the Office on behalf of the Government.

The Office is a Tasmanian Government not-for-profit entity that is predominantly funded through Parliamentary appropriations. The financial statements encompasses all funds through which the Office controls resources to carry on its functions.

13.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards (AAS) and Interpretations issued by the Australian Accounting Standards Board (AASB); and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Director of Public Prosecutions on 24 September 2025.

Compliance with the AAS may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Office is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. Material accounting policy information is consistent with the previous year except for those changes outlined in Note 13.5.

The Financial Statements have been prepared on the basis that the Office is a going concern. The continued existence of the Office in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Office's administration and activities. It is also noted that, because the Office is not funded for depreciation or to meet employee annual or long service leave not taken in the normal course of events, support will be needed to fund asset replacements and leave entitlements as outlined.

The Office has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

13.3 Reporting Entity

The Financial Statements include all the controlled activities of the Office.

13.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Office's functional currency.

13.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

There were no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that have a material impact on the reporting of the Office's operations for the current annual period.

(b) Impact of new and revised Accounting Standards yet to be applied

The Office has not applied a new Australian Accounting Standard or Interpretation that has been issued but is not yet effective.

13.6 Administered Transactions and Balances

The Office administers, but does not control, certain resources on behalf of the Government as a whole. It is accountable for the transactions involving such administered resources but does not have the discretion to deploy resources for the achievement of the Office's objectives.

Administered assets, liabilities, expenses and revenues are disclosed in Note 1 to the Financial Statements. The policies set out in Note 3 onwards apply equally to administered transactions.

13.7 Activities Undertaken Under a Trustee or Agency Relationship

Transactions relating to activities undertaken by the Office in a trust or fiduciary (agency) capacity do not form part of the Office's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered. Details of transactions and balances relating to a trustee or agency arrangement are provided in Note 11.

13.8 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 13.5.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

13.9 Budget Information

Budget information refers to original estimates as disclosed in the 2024-25 Budget Papers and is not subject to audit.

13.10 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. Where the result of expressing amounts to the nearest thousand dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

13.11 Office Taxation

The Office is exempt from all forms of taxation except Fringe Benefits Tax and is not registered for the Goods and Services Tax. All taxation issues are managed by the Department of Justice on the Office's behalf.

13.12 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.