



**Victorian Equal Opportunity
& Human Rights Commission**

2020-21

Annual Report

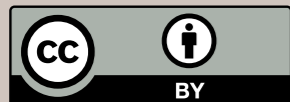
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Contact us

Enquiry Line 1300 292 153 or (03) 9032 3583
Fax 1300 891 858
NRS Voice Relay 1300 555 727 then quote 1300 292 153
Interpreters 1300 152 494
Live chat livechat.humanrights.vic.gov.au
Email enquiries@veohrc.vic.gov.au
Web humanrights.vic.gov.au

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2020–21

Annual Report

Responsible body's declaration

In accordance with the **Financial Management Act 1994**, I am pleased to present the Victorian Equal Opportunity and Human Rights Commission's Annual Report for the year ending 30 June 2021.

Yours sincerely



Moana Weir – Chairperson
Victorian Equal Opportunity and Human Rights Commission

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Foreword

This year has continued to show us the far-reaching impacts of the pandemic on the lives and rights of Victorians. Existing inequalities have been magnified, and we have seen this especially in disability discrimination, racism, and flexible work arrangements.

Our human rights laws have provided an important framework for thinking about individual rights and responsibilities and for navigating difficult decisions between balancing restrictions and the protection of life and health. Our work in human rights and monitoring the decision making of public authorities have played a central role in protecting individuals from unfair treatment.

We're proud of the way we've been able to continue to provide important support for Victorians throughout another rollercoaster year. Our enquiries team heard from 8,578 people whilst our dispute resolution team received 1,303 complaints.

Time and again we heard reports of discrimination experienced by individuals with disabilities, or other physical or mental health conditions that make wearing a mask unsuitable. In resolving these cases, many businesses and venues changed their policy and trained their staff to allow people with disability to attend their premises without a face mask or make other arrangements to accommodate individuals. Our online FAQs on facemasks and human rights were our most popular web content for the year, helping many thousands of Victorians understand and realise their rights.

We also delivered 778 education sessions, reaching 14,045 people across both private and public sector organisations. Our Charter Education Program expanded its reach online with the move to hybrid working and its subsidiary, the Charter Capability Program was delivered to four key public service organisations. We co-designed a program with forensic disability services to simulate realistic experiences and develop skills to apply human rights in everyday practice.

Our advocacy for workplace equality did not pause for the pandemic. This year we began our independent review into Ambulance Victoria, to help the organisation chart a course towards being a safer, more inclusive and equitable workplace. Our research provided the evidence to inform future pay equality educational resources for small to medium enterprises and our workplace resources for sexual harassment have been influential in a range of work in and outside of the Commission. Our human rights and equality laws for disability advocates course continues to effect meaningful change.

Knowing racism and experiences of unfair treatment are rife in and out of the pandemic, we increased our evidence base of these experiences and reached hundreds through our racism information sessions – designed to help individuals understand their rights and take action. Multicultural and multifaith communities told us they felt the burden of responsibility when it came to reporting and in response, we began a new advocates course for allies.

We also looked to how we could reform our own service delivery, and we're very proud of the changes we've made to provide more accessible and tailored services to Victoria's Aboriginal and Torres Strait Islander community. We have fast-tracked enquiries and complaints and have changed the way we work to provide more culturally appropriate services that demonstrate our commitment to self-determination in practice.

From February we began preparing for the *Change or Suppression (Conversion) Practices Prohibition Act 2021* which will commence operation in 2022. The Act is a vital step in preventing and responding to the serious harms and ongoing trauma caused by these practices, and will empower us to consider and respond to reports of practices, facilitate resolutions, provide education programs, and launch investigations and enforce outcomes. We have been focusing on a pathway to implementation that is dedicated to rigorous consultation and a trauma-informed, survivor-codesigned scheme.

We had all hoped this year would be a turning point where we could put the pandemic behind us. But as we accept living with COVID as a new normal for now we must keep human rights at the forefront of our life and work. This period has shown us how we can be a more equitable and inclusive society – a future we can realise if we lean into the resilience and hope of all Victorians and keep human rights as the foundation for our recovery.



A handwritten signature in black ink, appearing to read 'Ro Allen'.

Ro Allen
Victorian Equal Opportunity
and Human Rights Commissioner



A handwritten signature in black ink, appearing to read 'Moana Weir'.

Moana Weir
Chairperson

Snapshot: Our impact in 2020–21

Every Victorian should be able to live their life free from discrimination. Our role is to protect and promote human rights in Victoria. We do this through a range of functions and services under Victoria’s human rights laws.

Our enquiry line and information service helps people understand their rights under Victoria’s human rights laws. We also help people to make a complaint or report if they have been discriminated against, sexually harassed, victimised or vilified, and provide dispute resolution to resolve complaints.

From preventing discrimination and harassment from occurring, to dealing with it if it does, we also deliver education and consultancy services and undertake independent reviews, investigations and interventions in court. We engage in advocacy activities to address systemic issues and promote human rights.

In 2020-21 we:

received complaints from **1,303** people, raising **2,235** instances of discrimination, sexual harassment, victimisation and vilification

finalised **82%** of complaints within six months

had **95%** satisfaction rate for complaints that were resolved through our dispute resolution process

8,578

enquiries responded to

778

education sessions delivered, attended by

14,045

people

prepared

increased our social media influence with

11,083

issues of discrimination, human rights, harassment and vilification raised

33% state government

24% statutory authorities

21% community and health services

12% local government

4% peak and professional associations

1% schools/TAFE/universities

1% law firms

1% unions

with an overall satisfaction rating of

89%

5,639

face-to-face and live online +

8,406

eLearning participants

4 policy submissions and witness statements

2 legal interventions and investigation updates

3,673

new followers (up 83% from last year)

1,114,869

views of our content

36,454

comments, likes, shares and clicks (up 22% from last year)

About us

The Commission is an independent statutory body with responsibilities under Victoria's four human rights laws:

- The *Equal Opportunity Act 2010* makes it against the law to discriminate against people on the basis of a number of personal characteristics, as well as prohibiting sexual harassment and victimisation. It also includes a positive duty, which requires all organisations covered by the law – including government, business, employers and service providers – to take reasonable and proportionate measures to eliminate discrimination, sexual harassment and victimisation as far as possible.
- The *Racial and Religious Tolerance Act 2001* makes it against the law to vilify people because of their race or religion.
- The *Charter of Human Rights and Responsibilities Act 2006* (the Charter) identifies 20 human rights applicable to all Victorians and requires government and public bodies to consider these rights when making laws and providing services.
- The *Change or Suppression (Conversion) Practices Prohibition Act 2021* bans practices that seek to change or suppress a person's gender identity or sexual orientation, and provides a range of options for preventing and responding to these practices. It was passed by the Victorian Parliament in February 2021 and will commence in February 2022.

Our vision is for a fair, safe and inclusive Victoria where every person is respected and treated with dignity.

Our mission is to engage and influence law and policy makers, institutions, communities and individuals to protect and promote human rights in Victoria.

Our principles

We will ensure that:

- we make human rights accessible and resonate for all Victorians
- we lead with evidence and research
- our work is designed to have a transformative impact
- we invest in our people to be the best human rights organisation we can be.



Our teams virtually celebrated Wear it Purple Day, showing LGBTQ+ young people that they have the right to be proud of who they are.



What we do

Our role is to protect and promote human rights and equality in Victoria, which we do through a range of functions:

Complaints resolution

We resolve complaints of discrimination, sexual harassment and victimisation under the Equal Opportunity Act and complaints of racial and religious vilification under the RRTA by providing a free and confidential dispute resolution service.

Research

We undertake research to understand and find solutions to systemic causes of discrimination and human rights breaches.

Education

We provide information to help people understand and assert their rights. We conduct reviews of programs and practices to help organisations comply with their equal opportunity and human rights obligations. We provide an education and consultancy service to government, business and the community to drive leading practice in equality, diversity and human rights, including a collaborative approach to developing equal opportunity action plans.

Advocacy

We raise awareness across all parts of the community about the importance of equality and human rights, encouraging meaningful debate, leading public discussion and challenging discriminatory views and behaviours.

Monitoring

We monitor the operation of the Charter and track Victoria's progress in protecting fundamental rights.

Enforcement

We intervene in court proceedings to bring an expert independent perspective to cases raising equal opportunity and human rights issues. We conduct investigations to identify and eliminate systemic discrimination.

Our strategic priorities

1. Improving workplace equality

2. Embedding a human rights culture

3. Protecting human rights in closed environments

4. Reducing racism

5. Eliminating change or suppression practices

Our values

These values describe the way we act with our colleagues, our partners and the people and communities that we work with.

Creativity

We know that to solve difficult problems, we need to have the courage to imagine original and creative solutions. We do this through learning from others, seeking inspiration and trying new approaches.

Accountability

We work responsibly to achieve our objectives in an impartial and transparent way. We seek to achieve the best use of our resources and to continually improve. We accept responsibility for our actions and hold ourselves and others to account.

Rigour

We apply critical thinking and thorough analysis to our work, ensuring it is considered, accurate, and well-reasoned.

Empathy

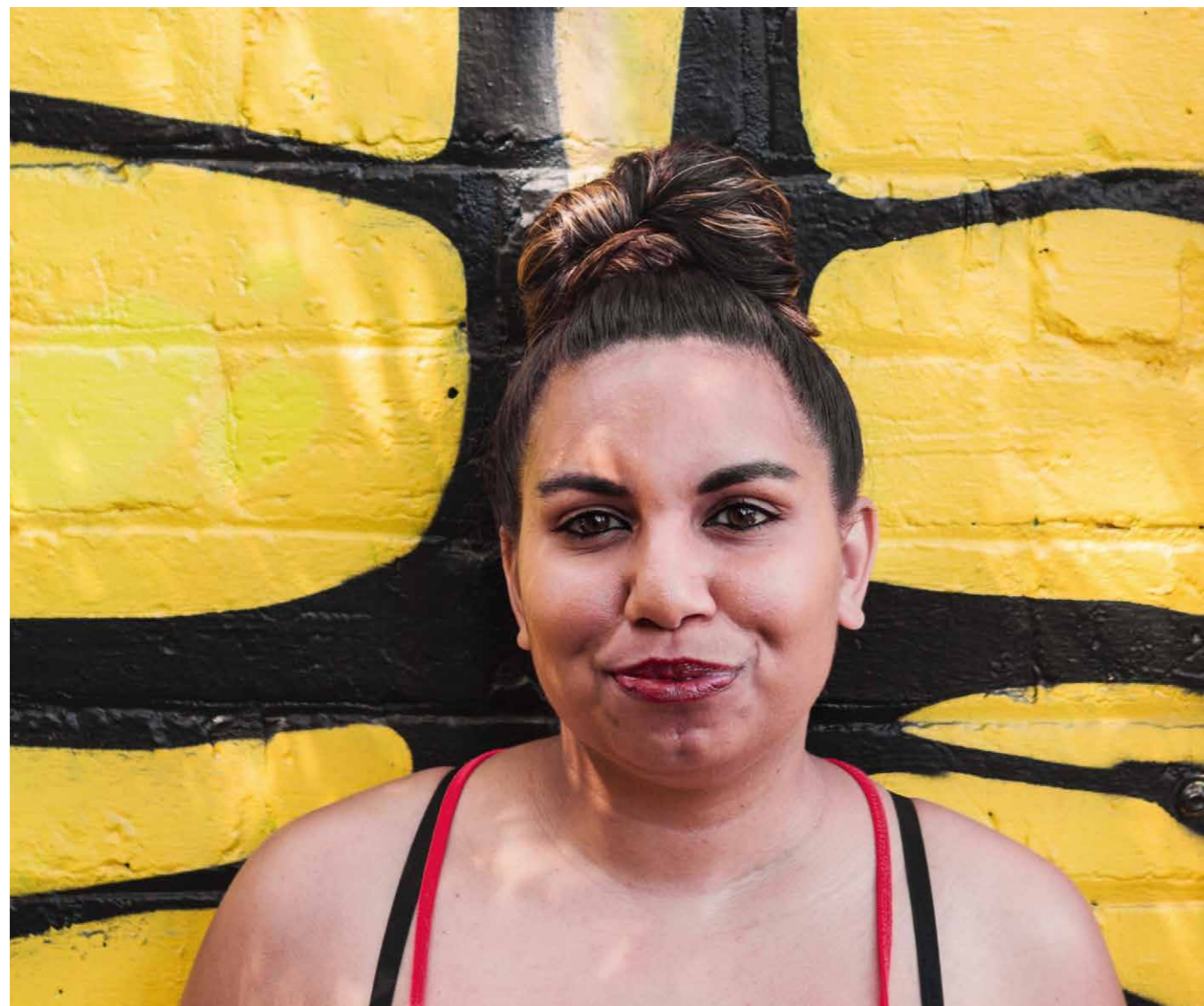
We understand that people experience the world in different ways and have different stories to tell. Listening intently and respectfully allows us to question our own assumptions about what is fair and see problems from different perspectives.

Aboriginal Community Engagement Strategy

Following these values, this year we began substantial reform within the Commission to improve how we engage and deliver our services to Aboriginal and Torres Strait Islander Victorians.

Our Aboriginal Community Engagement Strategy is guided by three key themes that reflect our values and priorities: embedding cultural rights; demonstrating our commitment to self-determination in practice; and being accountable to the Victorian Aboriginal community.

At the heart of the strategy is our commitment to support members of Victoria's Aboriginal community to live their lives free from discrimination and inequality, and to ensure their human rights are protected from any violation. Full details of our work on this strategy this year can be read under **Culturally safe and inclusive services: Aboriginal Community Engagement Strategy**.



Helping Victorians understand and exercise their rights

Through our enquiries and complaints services, we help thousands of people each year to better understand and exercise their rights. We also help people to make a complaint if they have been discriminated against, sexually harassed, victimised, or vilified.

Information and enquiries

We provide an information and enquiry service that manages phone, email, webchat, in person (suspended during COVID-19) and written enquiries about the:

- Equal Opportunity Act 2010
- Racial and Religious Tolerance Act 2001 (RRTA)
- Charter of Human Rights and Responsibilities Act 2006 (the Charter).

We also provide a range of printed materials with information and guidance on these laws. During and in between working from home directives we have maintained the continuity of our service. We have delivered an accessible, responsive, and comprehensive service whilst facing the challenges presented by the pandemic.

In addition to several contact modes, we provide:

- a telephone interpreter and relay service for enquirers
- our information in a multitude of languages
- an experienced team of officers adept at responding to the rapidly evolving breadth of issues raised by the Victorian community.

In 2020–21, we received 8,578 enquiries from people, raising 11,083 issues related to discrimination, harassment, Charter rights and racial and religious vilification.

We worked closely with our Strategic Communications branch to share trends in real-time, which enabled us to tailor messaging through social media addressing the issues people were being immediately impacted by. This resulted in a greater number of contacts from the public to discuss their rights and experiences.

The five most common issues were:

Disability (2,326)	Sexual harassment (748)	Race (486)	Charter of Human Rights (462)	Employment activity (404)
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We received 777 enquiries where we had no jurisdiction, including enquiries related to the powers of State and Federal governments under the public health directives. We referred these enquirers to the appropriate body.

● CASE STUDY

Flexible work arrangements and rights

An enquirer contacted the enquiry service to understand their rights to a flexible work arrangement.

The enquirer had been trying to put flexible work arrangements in place, following the work from home directive that was making it difficult for him to take care of his child.

He asked his employer for flexibility with his start times, asking for them to be changeable and not static. After making the request, the enquirer was advised by his employer that his role will be terminated.

We provided information to this enquirer about his rights as a parent/carer and employment-based discrimination as well as his ability to make a complaint to the Commission.

This information would enable the enquirer to better understand his employer's obligations and his right to freedom from discrimination based on his parental/carer status in the workplace. It would also enable him to seek redress.



Complaints

We provide a free and confidential dispute resolution service under the Equal Opportunity Act and RRTA. This is central to our role in protecting and promoting human rights and equal opportunity.

Each person's complaint can raise either a single complaint of discrimination or, as happens in many cases, will raise multiple issues. For example, a complaint of sexual harassment may also raise related but separate issues of sex discrimination or discrimination based on age. One of the strengths of our process and legislation is that we can take a flexible and tailored approach and deal with these matters in a way that recognises the intersectional nature of discrimination and inequality.

Intersectional discrimination occurs when people with multiple protected characteristics (such as sex, age, race, disability or gender identity) experience multiple forms of inequality and discrimination that overlap and intersect in a unique way.

In 2020–21, we received 1,303 complaints which alleged 2,235 instances of discrimination, sexual harassment, victimisation, and vilification.

Five most common issues	Top three settings
Disability (951)	Employment (1,039)
Race (196)	Goods and services (786)
Sex (176)	Education (141)
Employment activity (139)	
Age (133)	

● CASE STUDY

Age discrimination in employment

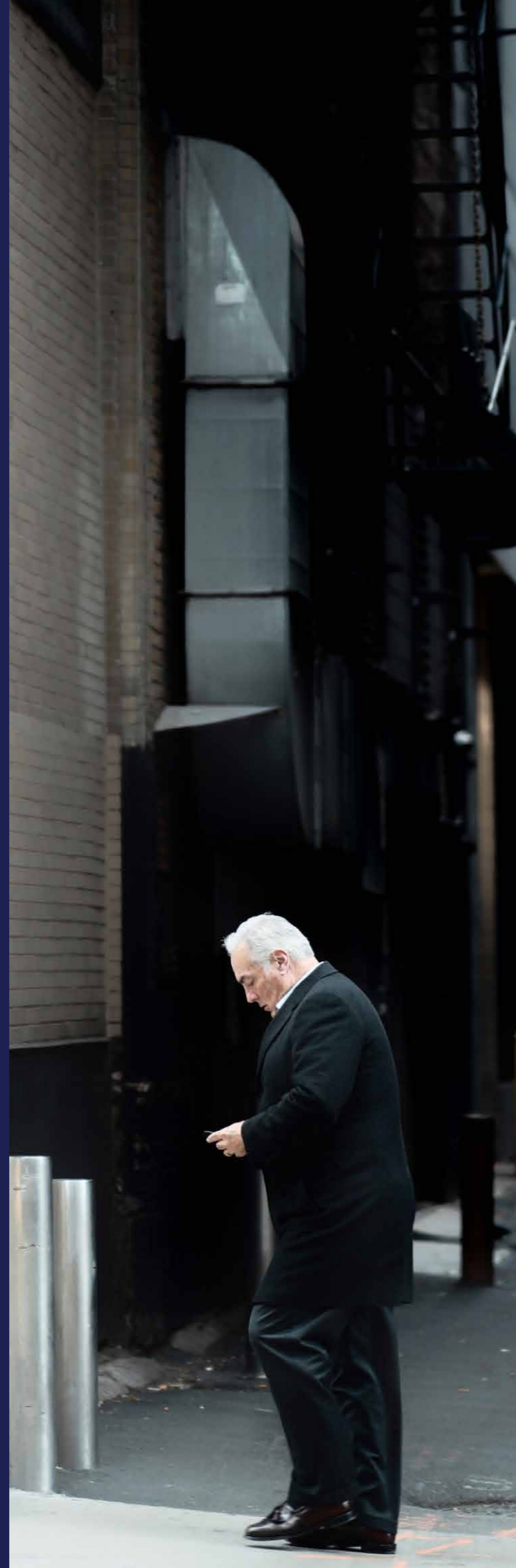
The complainant worked for a real estate company and alleged age discrimination in their employment.

The area in which the complainant worked underwent a restructure and his position was made redundant. New positions were created, all of which were a lower level of seniority and remuneration compared to the role he was performing. Whilst he was offered one of these new positions, it was not commensurate with his level of experience.

A senior staff member had openly said to other staff that they were seeking to recruit younger, more vibrant people to the company. These statements made the complainant feel humiliated as he was over 50 years of age. He decided to take a redundancy package even though he worried he may not be able to obtain other employment due to his age.

When notified of the complaint, the employer agreed to participate in a conciliation conference. His employer apologised for the distress he may have suffered. Furthermore, the employer stated that the complainant's age was not a factor in the decision to make his position redundant.

The parties agreed to resolve the complaint for \$9,000 in general damages and executed an agreement.



Year on year analysis

Appendix 2: Complaints and enquiries data provides data from the last three years on:

- issues raised from enquiries
- complaints under the Equal Opportunity Act and RRTA by area and attribute.

Information and enquiries

We had a significant increase in enquiries from the previous year due to:

- the release of our innovative and interactive sexual harassment and flexible work online chatbot services (an online computer program designed to simulate a conversation) – hosted on our website and expanding the range of contact methods and allowing users to access reliable information at any time
- the visibility of our enquiries service increased with social media promotion in early 2020 and as a result, we saw a sustained increase in demand for services throughout 2020-21
- ongoing issues relating to the pandemic and periodic lockdowns.

One of the most noteworthy year-on-year increases was the number of enquirers contacting us with concerns around disability discrimination (up by 89%) in areas such as goods and services and employment.

Many of these enquiries were directly linked to the mask mandate, including lack of clarity over lawful exemptions for those unable to wear face masks and confusion over messaging from their employers. This remained a consistent theme throughout the year.

An increase in sexual harassment enquiries (up 141%) was attributed primarily to the use of our chatbot service, indicating demand for non-traditional methods of seeking information.

Enquiries relating to race discrimination and racial vilification remained at a sustained level, reinforcing the impact of our ongoing **Reducing Racism** project and Community Reporting Tool.

Enquiries related to the Charter also increased throughout the year (up 132%). We heard from people feeling isolated from their family and friends. Common enquiries were about:

- the powers of the Victorian Government (up 1,445%)
- the right to protest and the powers of Victoria Police (up 181%).

Complaints

Compared to last year, we had a 42% increase in the number of people making complaints. These people's complaints' raised 37% more instances of discrimination, sexual harassment, victimisation and vilification (compared to last year).

Most of the overall increase was driven by the pandemic, with 383 COVID-19 related complaints. We classified complaints as COVID-19 related when they were about someone being treated unfavourably because of the pandemic. 81% (312) of these were disability discrimination complaints by people with a lawful exemption from wearing a face mask who alleged they had been discriminated against as a result.

Recurring trends in the remaining 71 COVID-19 related complaints included:

- **race (Chinese descent):** treated unfavourably compared to other employees, refused accommodation, and denied access to hospitality
- **age:** older people denied access to services, seen as a risk to COVID-19 and being denied employment
- **disability:** being denied to work from home as their health increased their vulnerability to COVID-19, denied access to leave in employment, denied access to medical services, child with a disability not being able to attend school
- **parental/carer status:** denied flexible work arrangements for home schooling and childcare.

All complaints: Significant increases		
Disability discrimination (83% increase)	Age discrimination (79% increase)	Employment activity (57% increase)
Areas where these complaints happened the most		
Goods and services (145% increase)	Goods and services (61% increase)	Employment (73% increase)
Employment (48% increase)	Employment (88% increase)	

Disability discrimination

The increase in disability discrimination stems from both COVID-19 related and non-COVID-19 related complaints. For non-COVID-related complaints, there was a 17% increase in complaints alleging discrimination in employment and a 7% increase in complaints alleged discrimination in the provision of goods and services compared to last year. These included:

- **employment:** not providing reasonable adjustments for workplace injuries which threatened ongoing employment, applicants not selected for employment when an employer learns they have a disability – especially after attending a pre-employment medical test
- **goods and services:** adjustments for hearing impairment.

COVID-19 related complaints were largely face mask exemptions. Most mask complaints were in goods and services (91%), from people who were refused access to shops, gyms, health clinics and other providers. We also had 26 complaints in employment, four in education and one in accommodation.

Under the Chief Health Officer's public health directions, a person is not required to wear a mask when they have a physical or mental health illness or condition that makes wearing a mask unsuitable. Under discrimination law, discrimination can be direct (for example, refusing service to someone not wearing a mask) or indirect (for example, requiring all employees to wear a mask, regardless of exemption status).

We successfully assisted complainants and respondents in resolving 84.5% of these cases. Many respondents changed their policies and trained their staff to allow people with disability to attend their premises without a face mask, in accordance with public health orders. Some respondents changed the posters at their stores from "no mask no entry" to "no mask, no entry – unless you have a lawful exemption." Others made reasonable adjustments, including:

- retail stores providing alternative ways to shop including via click and collect, home delivery or telephone assisted shopping
- health clinics and shops allowing people without a mask to enter by prior arrangement at quiet times or before opening hours
- shops and hospitality venues serving and assisting people outside, such as providing a chair whilst they waited.

Our online FAQs on face masks were our most popular web content for the year, with 41,273 page views. Our COVID hub that included these FAQs plus further information and resources on the pandemic had a total of 78,933 page views.

Age discrimination

We also saw a significant increase in complaints of age discrimination, in both employment and in goods and services. In employment, 50% of complainants were workers over the age of 50 years. Discrimination took the form of:

- people being told they were unsuccessful when applying for a job as “they did not meet the criteria”, despite being experienced’
- being made redundant
- having their work hours reduced to put someone younger in the position full-time
- being demoted to a lesser role.

In goods and services, 54% of complainants were aged between 60–80. Discrimination ranged from:

- denied access to financial products such as credit
- being ineligible for travel and government rebates
- not being provided reasonable adjustments to access services.

Employment activity

There was a 57% increase in employment activity complaints compared to 2019–20. These related to people being treated unfavourably by their employer after they sought their entitlements such as accrued leave, salary or flexible work arrangements. Employment activity also encompasses people raising concerns or grievances about their right to a safe work environment, which includes being subjected to bullying behaviour by work colleagues and supervisors.

The unfavourable treatment that complainants have been subjected to in response to engaging in employment activity include:

- not being rostered for work
- being placed on a work performance plan
- being selected for redundancy or having their employment terminated.

Approximately 15% of complainants who complained about employment activity discrimination had union representation during dispute resolution.

● CASE STUDY

Face masks and disability discrimination

The complainant attended her scheduled appointment with a radiology centre. When she arrived, the receptionist said that because she was refusing to wear a mask, they would not be doing her scans.

The complainant informed the receptionist that she was not refusing to wear a mask. She is a severe asthmatic and has an exemption from wearing any face-covering on medical grounds. The receptionist said it was for the safety of everyone in the clinic. The receptionist was not wearing a mask. When notified of the complaint, the owner of the radiology centre wished to resolve it.

The conciliator explained the requirements of the Equal Opportunity Act, specifically, for the respondent to consider reasonable adjustments to their service for people with disabilities, including those who have a medical exemption from wearing a mask. The respondent acknowledged that the complainant was not offered a reasonable alternative to access radiology services. They scheduled a new appointment without the requirement for her to wear a mask. The respondent apologised and paid her a small amount of compensation for the disadvantage she experienced.



COVID-19: Human rights and equality in a time of crisis

The continuing pandemic has exacerbated deep-seated inequalities and highlighted the importance of human rights protections.

This section of the report provides a snapshot of our work to continue to uphold human rights during the pandemic.

Our workplace research during the peak of the pandemic has exposed entrenched inequalities, with our online chat tool helping workers and employers prepare for and consider requests for flexible work.

We monitored the way public authorities used the Charter to inform their decisions during the crisis and we developed protest, mask and vaccination resources to help Victorians understand their rights and how they can further seek help.

Our racism information sessions were designed to make it easier for vulnerable communities to report racism and exercise their rights.



Improving workplace equality

With many physical workplaces working in hybrid models, we are looking at any risks of discrimination and inequalities that may be amplified by employees working remotely, along with emerging issues relating to job insecurity and greater use of flexible work arrangements.

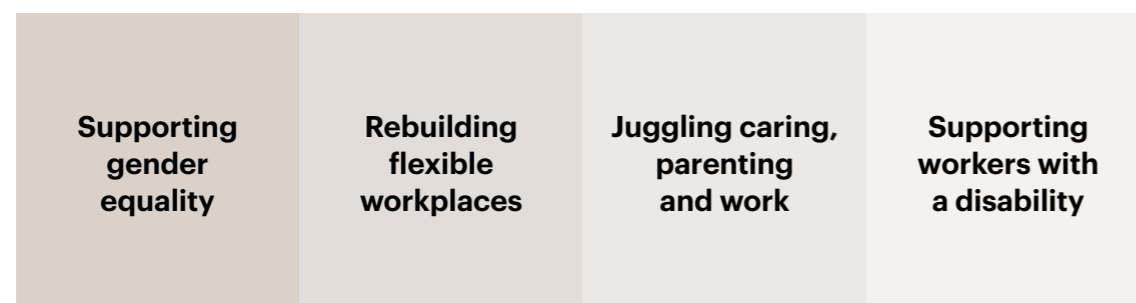
Advancing equality in the post-COVID workplace

Working from home during the pandemic has presented many challenges — longer hours, the feeling of being always ‘on’ and difficulties maintaining physical and mental health. Women have been disproportionately affected, facing job insecurity, lost income, and the pressure of balancing caring responsibilities with work commitments.

Knowing that emergencies can exacerbate existing gender and other inequalities, we focused our work on understanding and preparing workplaces for equality in a post-COVID environment. We provided unrestricted and free access to our online flexible planner chatbot, and hosted workplace talks to coincide with International Women’s Day.

Lessons for the post-COVID workplace

At the peak of the pandemic, we surveyed 1500 Victorian workers aged 18+ years, who are parents, carers and/or have a disability. We also conducted targeted interviews. We sought to better understand how COVID-19 transformed working lives and what lessons can be applied to support greater workplace equality in these key areas:



“The CEO of the company is the person I report to. He was fine [about me working flexibly]. Because the businesses were impacted so much, it was just about getting the work done. As long as that happened, [working flexibly] was okay. If I could condense work to 3–4 days and have a day off that would be ideal. I’ll probably ask about it when things are back to normal. They’ll be likely to say yes; they’ve realised it’s a changing environment and a changing world.”

– Research participant

Our research exposed entrenched inequalities. We found that:

- women were disproportionately impacted — they took on the bulk of home-schooling and extra parenting duties, lost income at greater rates and reported more stress and mental health concerns than men
- workers with a disability were more likely to be denied opportunities to work flexibly and experienced heightened stress and alienation
- parents and carers reported the highest levels of workplace discrimination and felt forced to make trade-offs between caring and keeping up with work.

Notwithstanding these challenges, nine in ten workers reported positive experiences of working flexibly during the pandemic and 85% wanted to work flexibly into the future. Our research pointed to opportunities, revealed by the pandemic, to transform the world of work for the better. It points to a need for:

- greater support to help all employers embed flexibility as business-as-usual
- prioritising workplace equality in the Victorian Government’s COVID-19 and recovery efforts
- strengthened enforcement of the Equal Opportunity Act to better protect working parents, carers and people with disability from discrimination in the workplace.

We published our research in a series of ‘snapshots’. We launched the first two on ABC Radio Melbourne with Virginia Trioli on International Women’s Day and promoted them through our Equality Talks event. They were also profiled in support of the new Victorian Public Sector Flexible Work Policy.

We will publish a further two snapshots in the next financial year. We continue to monitor the human rights impacts of COVID-19 and support employers to embed the lessons learned through the pandemic to create more equal workplaces where all workers can thrive.

● CASE STUDY

Supporting workers with a disability

Stephen works part-time in a non-profit shop providing support for people experiencing homelessness. Stephen has a physical difficulty and is pleased with how his employer has accommodated his disability.

“They put in an accessible toilet, a ramp, and made sure I had enough space to wheel around. They didn’t have those things before, and it only took them about four weeks to get it sorted once I had started.”

He felt his organisation was open to working flexibly around his disability during the pandemic, having accessed a range of flexible work options in his time there. “They seemed happy enough to do it. I could ask for time off when I needed it, and I got the respect I needed for it.”

Stephen was stood down when the store had to shut during the lockdown. He is looking for work, but he believes he will be able to resume work again for the same employer once they reopen.

“I’ll work at the same place and go back when the shop reopens. I’ll access the same flexible working options in the same ways. So far, they have been good to me, so there’s no reason to change it.”



Flexible work planner

Our online chat tool helps workers and employers prepare for and consider requests for flexible work. The tool aims to support inclusive workplace cultures and reduce discrimination by helping people start this conversation.

Initially developed and piloted within our Raise It! Program to address workplace sex discrimination and sexual harassment, we incorporated learnings from user testing, then undertook heuristic and accessibility reviews to make the tool freely available on our website in November 2020.

We added a checklist on the impact of COVID-19 for managers and employees to consider. The checklist supports conversations including the many ways people can work flexibly, continuing flexible working arrangements after the pandemic and sending messages of trust when working from home.

Between its launch in November 2020 to 30 June 2021, there were 301 users of the planner across 369 sessions – 13% of users were returning visitors to the site. It has been shared across the Victorian Public Service Innovation Network and we are promoting its use in workplaces as an anonymous and confidential way to access reliable information to inform workplace conversations. We are monitoring user rates and will update the tool as needed to ensure access to accurate and helpful information.

Equality Talks: Advancing workplace equality in the ‘new normal’

For International Women’s Day 2021, we hosted a panel discussion event and webinar exploring how we can advance gender equality and foster safe, inclusive workplaces in the wake of the COVID-19 pandemic.

With over 260 attendees across both events, we discussed workplace, economy and gender equality – including practical advice and tools to guide attendees through the ‘new normal’.

“ I wanted to let you know how much I appreciated it [the session] and let you know how well it came across. It was fantastic and I was delighted to hear more about the awesome work you and the team are doing and providing to support all of us working in the diversity and inclusion space. I have used a number of the resources including the guide on sexual harassment recently and the bot. Big thank you to everyone involved. I am really keen to see the sexual harassment training and explore using it for our people.”

– Webinar attendee

Embedding a human rights culture

Throughout the pandemic, we monitored the way public authorities used the Charter to inform their decisions and collaborate with non-government organisations and community groups to support people whose rights were particularly affected during the crisis. We also engaged with all levels of government to share our concerns and what we were learning about peoples' lived experiences of the crisis.

Upholding human rights during the COVID-19 pandemic

Ensuring Charter accountability

The Victorian Government engaged emergency powers to respond to many of the threats posed by the COVID-19 pandemic. The public health measures promoted the right to life of all Victorians. The measures minimised community transmission and avoided the large numbers of cases and deaths that have occurred overseas. However, they also significantly impacted other rights of Victorians, including the right to freedom of movement and freedom of association.

When the Government sought to expand and extend the operation of emergency powers, the Charter provided a useful framework for public debate. The Commission contributed to the Scrutiny of Acts and Regulations Committee's (SARC's) review of the proposed laws by raising our concerns with the expansion of powers, calling for it to be lawful, proportionate, and justified. Ultimately, after significant public debate, the Government agreed to a compromise that allowed the extension of emergency powers with added safeguards and transparency.

We also raised concerns when the Government introduced the COVID-19 Omnibus (Emergency Measures) and Other Acts Amendment Bill 2020 into Parliament. Provisions of the Bill would have permitted an authorised officer to pre-emptively detain 'high risk' people (those who were COVID-19 positive or close contacts) if they reasonably believed that the person was likely to refuse or fail to comply with a public health direction.

After hearing our concerns that the proposed pre-emptive detention powers would likely disproportionately affect vulnerable groups such as those with a mental illness or experiencing homelessness, and heighten the risk of people being detained arbitrarily, the Government ultimately removed that provision from the Bill.

The Charter provided the government and public authorities with a framework to inform decision making about the most appropriate public health intervention to implement.

Protest rights during the pandemic

To minimise cases and transmissions, public health directions issued by the Chief Health Officer restricted the reasons people in metropolitan Melbourne could leave their homes and the number of people who could gather in public. People's ability to protest is a fundamental aspect of democracy and these public health directions restricted protest in public spaces.

In August 2020, we published an explainer outlining the Charter rights that support the ability to protest and the circumstances under which those rights may be limited, including to protect the right to life. We worked with Victoria Police to circulate the explainer to Victoria Police members to support them to positively engage with the public about why a lawful limitation had been placed on their right to protest during a lockdown.

Resources to understand human rights implications

As we continued to receive COVID-19 related complaints and enquiries, we developed resources to help Victorians understand their rights and how they can seek further help. We experienced a 42% increase in demand for our dispute resolution service, largely attributable to claims of disability discrimination from people who were unable to wear a face mask and had a lawful exemption from doing so.

We created a suite of resources explaining the Chief Health Officer's requirement to wear face masks and the exemptions for both rights and duty holders. We also published a resource to explain the human rights issues with mandatory vaccinations.

● CASE STUDY

Denied bank service for not wearing a mask

A woman was refused service at a bank for not wearing a mask or face covering. She suffered from bipolar disorder and depression and had a medical exemption from wearing a face mask. She wore or carried a sticker displaying this information, to prevent harassment and to inform staff when she entered a business. The sticker read 'I am exempt from wearing a face mask or covering'.

In September 2020, bank staff refused service to the woman at her local bank despite her wearing her sticker and offering to provide a medical certificate. Other customers at the bank took a step back during her exchange with the bank's representative, and the incident left her feeling humiliated.

After her initial attempts to lodge a complaint with the bank were unsatisfactory, the woman made a complaint of disability discrimination to the Commission. The bank agreed to participate in the Commission's dispute resolution process.

During conciliation, the bank agreed that the complainant's exemption enabled her to attend her local branch without a mask. After further consideration of the DHHS guidance on the issue, the bank also indicated that it had sent updated communications to all branches regarding face mask requirements and lawful exemptions. The bank updated its in-branch posters to reflect this new position.

This outcome recognised the discriminatory impact of the mandatory mask policy on the woman and achieved a systemic outcome, promoting the right to equality for all customers of this bank who are medically exempt from wearing masks.



Reducing racism

We have seen increases in enquiries, complaints and reports of racial discrimination and vilification throughout the pandemic. The pandemic has exposed underlying inequalities that impact many multicultural and multifaith communities – including the profound level of racism and vilification faced by targeted and visible communities.

Reducing COVID-19 related racism

- “A bunch of teenagers were yelling ‘coronavirus’ to all the Asian people in the shopping centre.”
- “I was abused while shopping at my local supermarket – as I picked up some hand sanitiser, a staff member said, ‘All you Asians take everything’.”
- “I’m a doctor at one of Melbourne’s busiest hospitals and I no longer feel safe taking public transport after being abused so aggressively while getting the train to work. I have to rely on friends and family to drive me to work.”

– Information session participants

These are just some of the stories we have heard this year. We received 486 enquiries and 176 complaints related to racism and vilification. Compared to last year, we had a 22% increase in race discrimination, particularly in the areas of education (200% increase) and goods and services (18% increase).

Our Reducing Racism project is designed to make it easier for vulnerable communities to report racism and exercise their rights. This year, we have delivered 40 racism information sessions to 874 participants, including:

- working with the Victorian Multicultural Commission to target sessions to multicultural communities (full details under [‘Understanding your rights and taking action’](#))
- partnering with Victoria Police and multicultural organisations
- co-delivery of tailored information sessions to Islamic organisations with the Islamic Council of Victoria.

Informed by council-led multicultural reference groups, we have established place-based work plans with several councils. We are rolling out our digital engagement strategy to increase reporting through our Community Reporting Tool and ensure it is accessible to all (full details under [‘Broadening community reporting opportunities’](#)).

In speaking with multicultural and multifaith communities, we understood there was a lot of responsibility put on the individual to report racism. These communities want their allies to have more knowledge so that they can support their friends, neighbours and colleagues. This year, we began our Reducing Racism and Human Rights advocates course, with more sessions to come.



Delivering our strategic priorities

Our five strategic priorities drive our vision for a fair, safe and inclusive Victoria. We set these priorities based on how we can best contribute to the change we want to see, considering our mandate, expertise and the current needs in the community.

1. Improving workplace equality

2. Embedding a human rights culture

3. Protecting human rights in closed environments

4. Reducing racism

5. Eliminating change or suppression practices



PRIORITY 1

Improving workplace equality

Feeling respected and valued should be a guarantee for all workers. But each year we hear from Victorians who face structural barriers and other inequalities that prevent them from feeling safe, included, and equal in the workplace.

This year we began our independent review into discrimination, sexual harassment, victimisation and bullying in Ambulance Victoria; the first steps to help the organisation chart a course towards gender equality. We also gathered and finalised evidence to inform future pay equality educational resources for small to medium enterprises, provided essential workplace resources for sexual harassment and continued to deliver our human rights and equality laws for disability advocates course.

Understanding the state of workplace equality in Ambulance Victoria

This year, we began our independent review into workplace equality at Ambulance Victoria (AV). Following reports of alleged discrimination, sexual harassment, victimisation and bullying, AV engaged the Commission to undertake a review to improve their understanding of these issues and the culture within Ambulance Victoria to identify solutions to drive positive and enduring change.

Our understanding of the state of workplace equality has been informed in a range of ways. We have heard the experiences and insights of current and former staff, first responders and volunteers, including those who have experienced or witnessed discrimination, sexual harassment, victimisation, or bullying. As at 30 June 2021, we have:

held 220 interviews with 254 people	received 143 written submissions	received 2163 survey responses
visited 14 sites with staff across metropolitan Melbourne and regional Victoria	made two requests for data, policies and procedures from AV	held one focus group with current and former employees and first responders

We have heard about good practices and things that are being done well, as well as some of the challenges, barriers and instances of discrimination, sexual harassment, victimisation, and bullying. Many provided thoughtfully considered suggestions for improvements and ways that things can be done differently to drive positive and enduring change.

The next phase includes a deep analysis of this research to develop our findings and recommendations. We will continue to engage with experts and stakeholders to test and consult on these findings.

Our final report will be published in two volumes over the next financial year and we will partner with AV to support, advise and audit their implementation over the next two years.

Understanding and working to address pay inequality in small to medium enterprises

“I’ve worked in this clinic for nearly 4.5 years and I’ve never had a conversation about gender pay equality.”

– Research participant

We finalised our research on gender pay equality for small and medium enterprises (SMEs) to shed light on the key barriers to pay equality in these organisations and the factors likely to motivate them to achieve equal pay.

With about two in three employed Victorians working in SMEs, our findings address the day-to-day financial security, dignity and future of millions of Victorians, particularly women.

This important report fills a gap in research and policy on gender pay inequality, which until now has focused mainly on large employers. Funded by Industrial Relations Victoria, this research delivers on key objectives of the Equal Workplaces Advisory Council, of which the Commission is a member.

We surveyed and interviewed owners and managers of SMEs in the arts, financial services, and healthcare and social assistance sectors. We conducted:

28 in-depth interviews	an online survey, with 71 responses	11 consultations with government, industry and other bodies
a literature review on gender pay equality in SMEs		research on the impacts of COVID-19, SMEs and equal pay

While some challenges related to equal pay are universal, regardless of organisational size, our research showed that SMEs face barriers to achieving pay equality because of their distinctive business characteristics, as well as their operating priorities, risks, and challenges.

Our research found that the drivers of pay inequality at smaller organisations include:

- a limited understanding of the concept of equal pay and how it applies in their context
- internal structural drivers, such as a lack of transparency around pay and limited access to flexibility and parental leave
- external drivers, such as rigid gender stereotypes and an absence of industry standards.

Our research also highlighted the profound and complex ways in which the COVID-19 pandemic has endangered SMEs and their ability to provide equal pay.

To target these issues, we made recommendations to the Victorian Government, including:

- resourcing the development of targeted education for SMEs
- ensuring SMEs and pay equality are a strategic priority in COVID-19 survival and recovery efforts
- exploring strategies to enable SMEs to benefit from social procurement processes.

A commitment to education

In response to our recommendations, the Victorian Government is funding initial work by the Commission to develop practical and foundational guidance for smaller organisations.

These educational resources will cover the concept of gender pay equality, how to apply it and guidance for smaller organisations. They will also help organisations to understand their legal obligations to ensure equal pay. These resources will be available in 2022.

● CASE STUDY

A non-profit SME's journey to uncover unequal pay

A regional not-for-profit organisation in the arts sector felt compelled to undertake a pay audit around five years ago after the CEO observed that there were several workers in similar roles receiving very different rates of pay. In the most extreme instance, a young woman worker was paid \$10,000 less than a colleague in an extremely similar role.

This observation caused concern and a genuine interest to uncover the reasons behind the pay discrepancies. What lay ahead, however, was not an easy or straightforward journey.

The organisation found that decisions related to pay fluctuated significantly depending on funding availability and security. Workers hired when the organisation had just received confirmation of renewed funding received a higher rate of pay than those hired in similar roles when funding was less secure. The CEO reflected to the Commission that:

"I think often what happens is they end up getting paid what we can afford at the time and that kind of sets the rate rather than the actual tasks that they're performing, and so if somebody comes along later on where we've got the funding for a particular project or program.... the pay was increased to attract a different kind of candidate."

The prospect of immediately offering pay rises to rectify discrepancies in workers' pay was not an option, once again due to challenges associated with available funding. Still, a commitment from the organisation and its CEO saw the discrepancies rectified through sustained, incremental changes over a four-year period.



Essential workplace resources for sexual harassment

This year, we released our updated sexual harassment guidelines which provide six minimum standards that employers must meet to comply with their positive duty to eliminate sexual harassment.

The practice guideline has been written for Victorian employers to help them meet their legal obligations under the Equal Opportunity Act. It provides practical guidance on how to prevent and respond to sexual harassment in the workplace, including how to handle complaints safely and effectively.

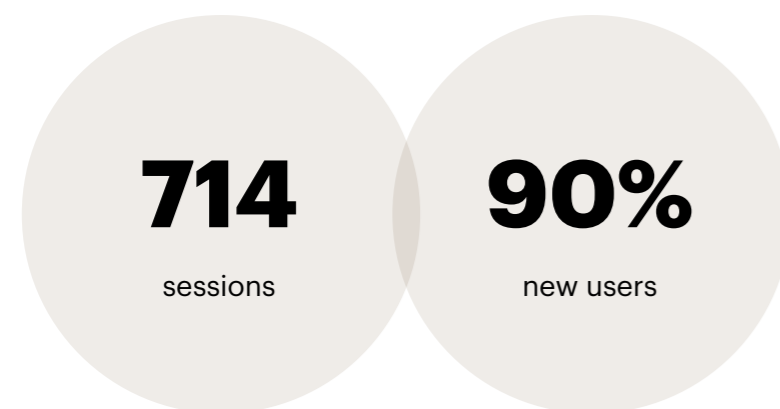
The guideline includes a suite of resources for workplaces:

- step-by-step guide for dealing with sexual harassment complaints
- a risk matrix tool
- a gender equality framework to help them act on the underlying issues that drive sexual harassment.

Since its release, the guideline has already been influential in a range of public inquiries and reviews into sexual harassment, in key educational and practice resources, in the Commission's work and in the steps taken by a range of duty holders to implement their obligations under the Act.

The guideline was used by the Victorian Auditor General's Office in their 2020 audit of sexual harassment in local government and by former Victorian Equal Opportunity and Human Rights Commissioner Dr Helen Szoke AO in her review into sexual harassment in Victorian courts. We acted as research partner in Dr Szoke AO's review, which was jointly initiated by Victoria's Attorney General and the Chief Justice of the Supreme Court of Victoria.

We also launched our online sexual harassment support and response tool. This free and confidential interactive chat tool guides employers, victim-survivors and bystanders through information about sexual harassment and their rights and responsibilities if they encounter sexual harassment at work. In 2020-21, there were:



We saw a significant spike in people using the tool in March 2021 when many employees returned to the office.

We consulted widely to make sure these resources are relevant and useful. For example, we used human design principles to develop the online chat tool and conducted extensive user-testing with people from a diverse range of sectors and workplaces.

For our sexual harassment guideline, we spoke with industry bodies, industrial organisations, unions, employers, employee advocacy organisations, as well as other regulators and experts on addressing violence against women. We also spoke with people who have experienced sexual harassment at work to ensure that our approach was informed by the lived experience of survivors.

Stories and anecdotes were used in the guidelines to demonstrate real experiences. The following quote is based on an excerpt from an anonymous publication, which has been reproduced with the author's permission. Pseudonyms have been added and details changed to protect the writer's privacy.

“ At 20, I went to work as an unpaid intern in a city office. Within two months, I was sexually assaulted by one of the directors. In the first assault, I was locked in a wheelie bin as ‘a joke’. They taped it down with gaffer tape and put me in the elevator. The director ‘saved me’ from the lift. But he wheeled the bin into his office, locked the door, and helped me climb out by grabbing my crotch.

While he had me in this hold, he pulled my hair so my head was forced up to his face and he kissed me, groped my breasts and digitally penetrated me. He blamed me for his loss of control. Then he spent 30 minutes acting as if that hadn't just happened: asking me about my university degree, my ambition, my hopes for a job and how he could introduce me to people in other companies if it didn't work out for me at that one.

By the time he unlocked the door, I wasn't even sure what had just happened to me in the last hour of my life in a white-collar professional environment.”

● CASE STUDY

Using our guidelines in the Victoria Legal Aid review

“One of the biggest barriers is that usually the reporter of the sexual harassment has to do all the heavy lifting. And the consequences of that, of course, are very significant for the individual that’s involved.”

– Louise Glanville, Chief Executive Officer, Victoria Legal Aid

We led the ‘Responding to workplace sexual harassment’ review of Victoria Legal Aid (VLA) and applied our updated sexual harassment guidelines when consulting staff to:

- identify and overcome barriers for staff to reporting sexual harassment
- strengthen the organisation’s response to workplace sexual harassment including complaints mechanisms
- identify improvements based on staff input.

The review was a proactive initiative from VLA to ensure its responses are up to date, informed by staff experience and fit to demonstrate leadership in addressing workplace sexual harassment across the legal and justice sector in Victoria.

Standards in our guideline formed the structure of the consultation and findings. This provided VLA with a deeper understanding of the experiences and perspectives of staff to improve their response to sexual harassment and to play a leadership role in the sector.

Knowledge, organisational capability and reporting, and response standards informed recommendations to provide the evidence base for VLA to practically progress its reforms.

This work shows how the guidelines and standards can support an organisation’s commitment to fostering a safe work culture that is diverse and inclusive and leads to improvements to sexual harassment response within the legal and justice sector in Victoria.



Empowering disability advocates

// I advocate for people with an intellectual disability and this course has been incredibly important for VALID’s client outcomes in child protection and disability discrimination.

I now know and understand how to use the Equal Opportunity Act, which has allowed me to easily analyse situations and identify direct and indirect discrimination.

I have used what I learnt from the course to request reasonable adjustments for several clients in the justice system.

One recent client has previously found it difficult to follow some of the inflexible terms of a community corrections order. With a significant history of trauma and anxiety, this client found it difficult to answer phones and home visits to check in with their supervisor.

This meant they failed the order multiple times – for minor administrative reasons. With my newfound knowledge, I was able to raise discrimination and the Corrections’ obligations under the Act.

I requested reasonable adjustments for this client based on the Equal Opportunity Act. The adjustments were made, and the result was powerful. The client successfully finished their community corrections order.”

– Emily Piggott, Advocacy Coordinator
VALID – Victorian Advocacy League for Individuals with a Disability

One in five Australians has a physical, mental, or intellectual disability and 45% of all Australians experience a mental health condition in their lifetime.

This year we had an 83% increase of complaints of disability discrimination – with 951 complaints. There was a significant increase (145%) related to the provision of goods and services and employment (48% increase).

To effect meaningful change, the Commission delivered the three-part human rights and equality laws for disability advocates course over the reporting year for four cohorts, reaching 43 participants. The course builds the skills of advocates in using human rights and equal opportunity laws to promote, protect and defend the human rights of people with disability, and thereby improve lives.

We will continue to offer this course twice a year to develop a stronger understanding of rights and confidence in using and applying the law to uphold these rights among disability advocates.

// I hope to use what I've learnt from this course to give others a voice. I'd like to help people with all abilities understand that although we have a disability, it's not what we are.

I do a lot of advocacy work for people with disabilities in the built environment. I will be able to use what I've learnt to build more strength to an argument and if possible, positively influence better outcomes in the built environment for people with disabilities.

I'm also advocating to make sports and fitness more accessible for people with disabilities. Sports and fitness are so important to mental health and self-expression and accessibility to participate is vital for people of all abilities. Learning state and federal laws and how they work together will support me in navigating the process to be able to advocate and enforce rights."

– James Griffiths, Community Advocate and Volunteer Chairman: Wellington Access Inclusion Advisory Group Board member: Gippsland Disability Advocacy Incorporated Board member: Sale to Sea Disability Kayak Challenge Volunteer: Vision Australia





PRIORITY 2

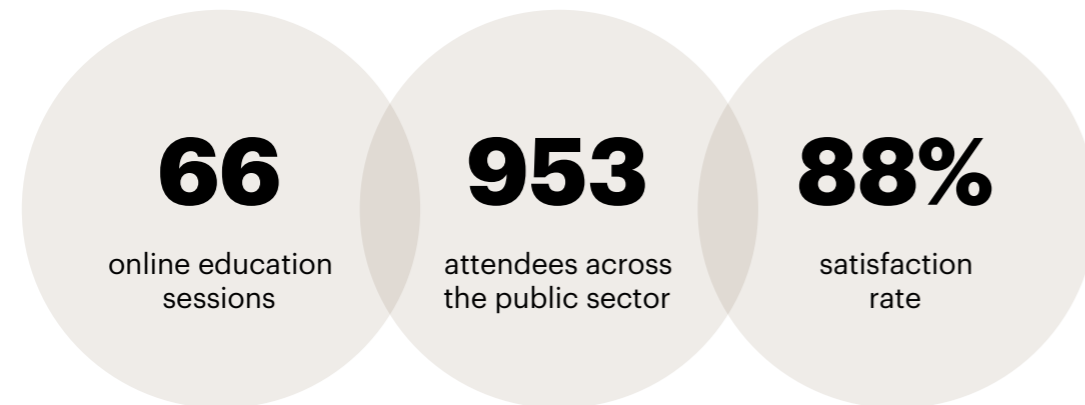
Embedding a human rights culture

The Charter provides public authorities with a framework for considering human rights when making decisions, planning, delivering services and interacting with the community. Embedding a human rights culture across government and the broader community through increased knowledge and skills will lead to fairer decisions and outcomes for all Victorians.

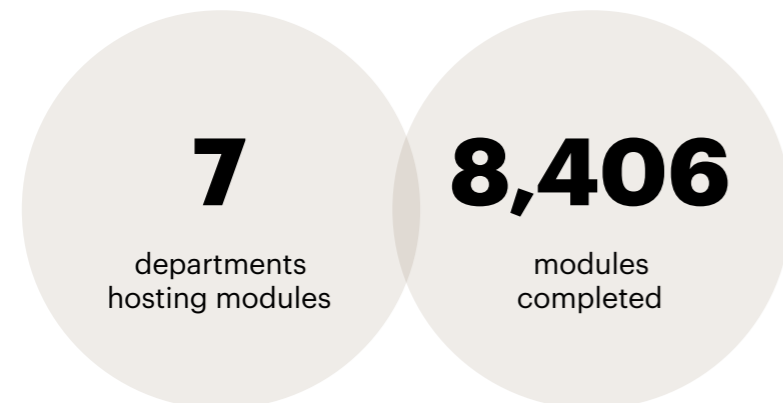
This year we continued to deliver our educational responsibilities under the Charter, including our Charter Capability Program to equip public authority leaders with the knowledge and skills to lead good human rights practice. We delivered Human Rights Week 2020 - 'Rights in Recovery', and we exercised our power under the Charter to intervene in a case in the Supreme Court of Victoria about proposed construction works on Djab Wurrung Country.

Building a culture of human rights in the Victorian public sector

Our Charter Education Program builds human rights capability across the Victorian Public Service and seeks to embed the Charter in the day-to-day work of Victorian public authorities. The delivery of the program was significantly impacted by COVID-19. We transformed the delivery from face-to-face to online sessions. We delivered:



The uptake of our online education eLearning modules increased with the move to hybrid working. These programs build awareness of human rights and discrimination in workplaces. This year we had:



We developed a guide to our Human Rights Culture Indicator Framework to support public sector authorities strengthen Victoria's human rights culture. The guide explains our framework and outlines actions and leading practices. It serves as an educative resource to inspire action under the Charter. Public authorities are encouraged to consider and adapt this guide to align with their policies, procedures and experiences.

Charter Capability Program

“Since the completion of the program, we have seen Sergeants actively looking for opportunities to reinforce their human rights obligations in operation orders, safety briefings and the management of people in custody.”

The participants actively engaged in the content and developed divisional human rights actions plans to implement their learnings into practice.”

– Senior Leader, Victoria Police

As a culture of human rights grows within public sector organisations, demand for technical expertise and experience on the Charter is increasing. The need for capability was highlighted by COVID-19, which created a particular focus on the need for knowledge and skills to lawfully balance some Charter rights to protect the right to life, security and health.

We developed a program specifically designed to build the human rights capability of senior Victorian public service staff and managers. The five-part in-depth iterative learning program provides the capability for staff to make rights-respecting decisions and effectively apply human rights in their work.

This year, we delivered the program to six cohorts across four organisations:

Victoria Police	Corrections Victoria (five prisons)	Department of Health	Department of Families, Fairness and Housing
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We are evaluating the effectiveness of the program to improve the capability of participants to apply human rights in daily work. Key learnings from these cohorts will inform and improve the program. Read more under 'Case study: Building human rights capability for Corrections leaders'.

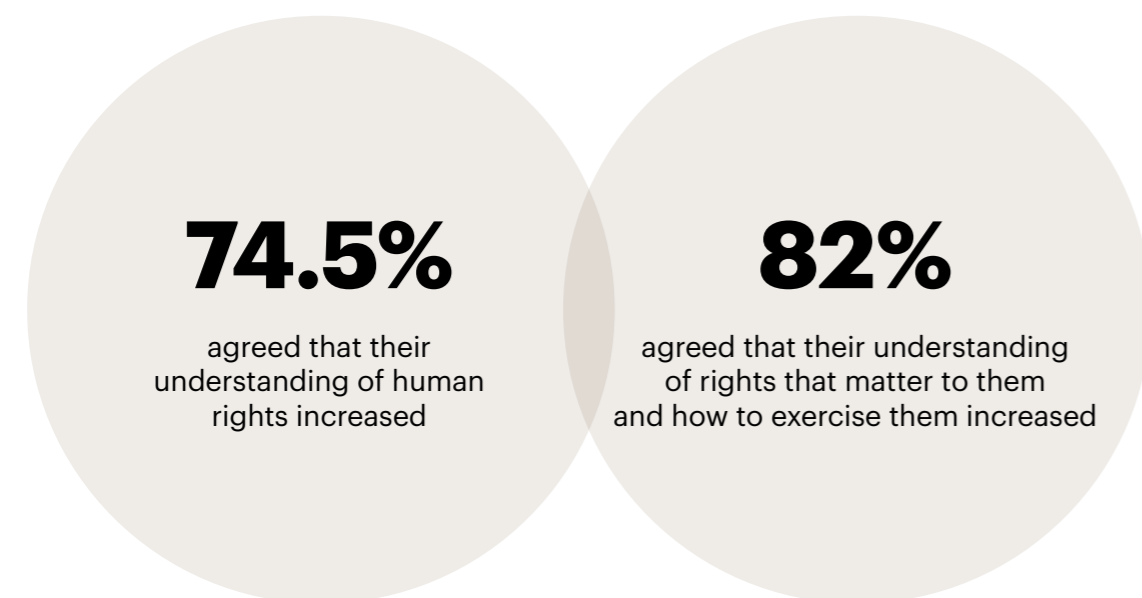
Human Rights Week focused on safeguarding rights and building back better

Human Rights Week is the cornerstone of our yearly events program. This year's theme was 'Rights in recovery'.

Delivered in partnership with RMIT University, the week included two Equality Talks panel discussions and the Human Rights Oration. The panel discussions considered our experiences in the rights environment during the pandemic – the lessons learned and the ways our human rights frameworks help in getting the balance right.

The oration had a strong focus on mental health – on what and how Australia could build stronger and more connected and resilient communities, and the central role of human rights to that mission. The oration - our 20th - was delivered by former Prime Minister of Australia and Chair of Beyond Blue, Julia Gillard AC.

With the aim of providing a platform for the discussion of rights and restrictions, and to help clarify them for the everyday Victorian, we surveyed attendees at our events and found that:



Cultural rights in Aboriginal land

In late 2020, senior Djab Wurrung woman, Marjorie Thorpe, brought a case in the Supreme Court of Victoria to stop the proposed construction of part of the Western Highway Duplication project on Djab Wurrung Country in the state's west. Ms Thorpe's case sought to preserve trees and surrounding areas on that land that she asserts have cultural heritage significance to the Djab Wurrung people.

She claimed that the construction of the highway is unlawful under both the Aboriginal Heritage Act 2006 and the Charter.

The Commission exercised its power under the Charter to intervene and be joined as a party to the proceeding to assist the court on the interpretation of the Charter.

Initially, the Commission decided to intervene to provide submissions on the scope of the cultural rights of Aboriginal Victorians that are protected in the Charter (section 19). The case raises important legal questions about the interpretation of cultural rights of Aboriginal communities in Victoria and a decision in the case could have a widespread impact on those rights.

However, as the case progressed, it also raised critical issues concerning the extent to which people can claim a remedy in the courts for a breach of their Charter rights (section 39). The Commission provided submissions on these provisions at an interlocutory hearing in May 2021.

At that hearing, a key question was whether the claims under the Charter can proceed if the non-Charter claims do not. The court's interpretation of the remedies provision has the potential to ensure greater access to justice for all Victorians in the future. Her Honour Justice Forbes, who heard the matter, has reserved her decision.



PRIORITY 3

Protecting human rights in closed environments

Residents of closed environments like prisons and residential care facilities may be vulnerable to neglect or abuse, which calls for close attention to protect their human rights.

This year we continued to build human rights capability across institutions: for forensic disability services and Corrections' leaders through our Charter Education and Capability training programs.

Building capability and practice within forensic disability services

“ We work in the intensive residential treatment program for people with an intellectual disability involved in the justice system. The training highlights and reinforces our role to ensure human rights are still met regardless of an individual’s history and intellectual capacity. Actively making this happen can lead to positive outcomes for individuals and community. The training refreshed and cemented a lot of learning for existing staff and provided new staff with an excellent baseline to develop further. We had one circumstance where a resident’s grandfather passed away. The team went to extra efforts to ensure this resident’s rights to grieve were met, which included a culturally appropriate ceremony.”

– Course participant

Under our Charter Education Program, we worked with the Forensic Disability program of the Department of Families, Fairness and Housing to support front line workers identify and uphold their human rights obligations in day-to-day service delivery. Over 80 staff from both residential and non-residential services attended nine sessions.

The work originated from the Victorian Ombudsman’s investigation into the imprisonment of a woman found unfit to stand trial¹ which recommended the Department provide or commission guidance about acting compatibly with the Charter for public authorities providing mental health and disability services, including Forensicare.

We worked with staff to codesign and test the educational value of the course and a range of supporting materials. This process ensured a realistic, simulated experience in the training environment and provided an opportunity to practice and develop skills applying the Charter in everyday practice.

The program focused on people with complex disability and intellectual disability in forensic care settings. It emphasised the importance of giving the appropriate weight to human rights considerations in the context of other legislative and professional requirements, to build decision-making skills to uphold and protect rights.

Before and after the training, we assessed participants on their understanding and ability to apply human rights and comply with their obligations under the Charter. There were significant shifts, including reported increases in understanding human rights obligations and greater confidence in using the Charter to guide decisions in their day-to-day work.

This program highlights the importance of careful and considered tailored education to uplift staff capability in the workplace. The program is expected to have a lasting impact.

¹ <https://www.ombudsman.vic.gov.au/our-impact/investigation-reports/investigation-into-the-imprisonment-of-a-woman-found-unfit-to-stand-trial/>

● CASE STUDY

Building human rights capability for Corrections leaders

“ My managers now have a better understanding of how the Charter applies to their everyday duties. They can now be more confident in the decisions they make and support their teams to ensure our care remains in line with the Charter. To complement the course, the Deputy Commissioner of Custodial Operations has endorsed a Corrections-wide Human Rights Portfolio which will be instrumental for continuing human rights improvements at our facilities. The first task of this portfolio is to set up the human rights network for all course participants – a group of staff who will promote and champion Charter awareness and compliance across our prisons.”

– General Manager, Hopkins Correctional Centre

Under the Charter Education Program, we delivered our Charter Capability Program across five prisons in partnership with Corrections Victoria (CV):

H.M. Prison Barwon	Hopkins Correctional Centre	H.M. Prison Langi Kal Kal	Marngoneet and Karreenga Correctional Centre	New Chisholm Road Prison
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35 supervisors and operations managers who can contribute to and lead human rights practice participated in the program. Delivered over five in-depth modules, the content unpacked contemporary human rights challenges in corrections and created a productive space for reflections on how these situations could be approached differently by placing human rights at the centre of decision-making. Since participating in the program:

- understanding of the Charter increased to 86% (up from 55%)
- 100% reported they were confident/very confident to apply the Charter in everyday duties (up from 43%)
- 100% have applied the Charter in their work.

CV has committed to introduce and manage several mechanisms to continue to build human rights culture and an uplift in Charter capability. These commitments complement their existing work in this space:

Human rights portfolio <i>To embed a cross-prison focus on human rights</i>	Human rights network <i>A forum to strengthen capability and exchange good practice</i>	Human rights action plans <i>A commitment from each prison to further guide work</i>
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PRIORITY 4

Reducing racism

We have a significant role to play in protecting the rights of multicultural and multifaith communities in Victoria. Racism and experiences of unfair treatment because of race is a persistent issue reported to us, with members of these communities regularly experiencing racism in their day-to-day lives.

This year we worked with the Victorian Multicultural Commission to support and educate Victorians from these communities to respond to racism. We increased our evidence base of the prevalence and types of racism in Victoria with improvements to our online Community Reporting Tool as well as new community groups becoming hosts of the tool on their websites.

Understanding your rights and taking action

In partnership with the Victorian Multicultural Commission (VMC), we held ten targeted and general racism information sessions with 256 participants.

These sessions helped Victorians from multicultural and multifaith communities understand their rights, how to navigate anti-discrimination laws and how to make a complaint. We tailored sessions for these communities:

African	Asian	Maori and Pasifika	Muslim	Muslim women
Burma	South Asian	South Sudanese women	Youth	General

97% of these participants rated their session highly: 67% found it very helpful and 30% found it helpful. 98% had an increased understanding of their rights and 80% reported they were more confident to make a complaint or report.

We established an anti-racism group with VMC, with over 600 members from multicultural and multifaith organisations across Victoria sharing resources and experiences.

Broadening community reporting opportunities

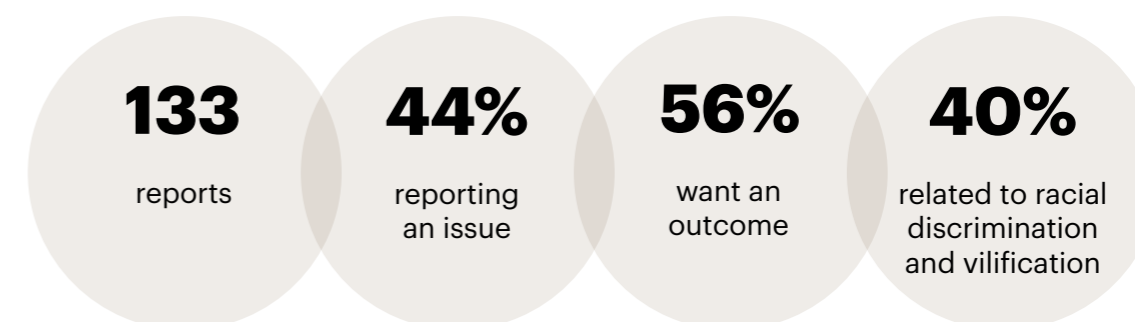
“I rode the 86 tram in the city with my children, and a white man in his 50s or 60s suddenly swore that there were too many Asians in Australia. Then he cursed at me and the children. Since then, we have been unable to ride the tram because of the trauma.”

“The woman who lives next door screamed ‘f***ing go back to your country.’ As international students, we felt deeply humiliated in our own residence and scared as well.”

– Community Reporting Tool excerpts

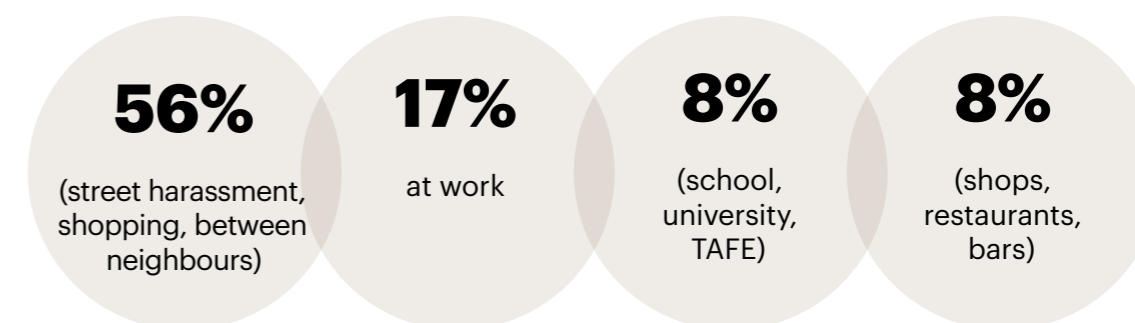
These reports from our tool give us a fleeting glimpse into the traumatic experiences Victorians are having in their day-to-day life. The tool allows anyone to tell us about their experience without making a formal complaint. Reporters have an option to leave their details and to hear from a Commission staff member to follow up the report. Anyone can use the tool to make short, direct and confidential reports about racism, discrimination, hate speech and religious vilification, or to raise concerns about breaches of their human rights. Reports provide an evidence base of the frequency and types of racism in Victoria. We use this to advocate for policy and law reform to increase the protection of everyone’s right to access public life, free from racism.

This year we saw:



We engage with local government and other key organisations for them to host the tool on their websites to directly reach their audiences. This year new hosts included Adult Multicultural Education Services (AMES), Centre for Multicultural Youth, City of Melbourne, City of Greater Bendigo and Greater Shepparton City Council. We now have a total of 24 hosts.

Incidents occur across metro and regional locations and reports on racism are experienced across day-to-day life:



We have invested in enhancements to improve the functionality of the tool. We’ve improved accessibility for users with low digital literacy, so it is easy for everyone to make a report. The tool is easy to use on a mobile phone, with easy-to-read large text and a guide is available to help users write their report.



PRIORITY 5

Eliminating change or suppression practices

No Victorian should be subjected to harmful practices that seek to change or suppress their sexual orientation or gender identity.

The Change or Suppression (Conversion) Practices Prohibition Act was passed by the Victorian Parliament on 4 February 2021 - an important step towards preventing and responding to the serious harms and ongoing trauma caused by change or suppression practices. The Act also amends the Equal Opportunity Act, updating the definitions of sexual orientation and gender identity, and including sex characteristics as a new protected attribute, ensuring that Victorians with an Intersex Variation are also afforded protection from discrimination.

The Act ensures LGBTIQ Victorians can live their lives authentically with pride and makes clear that a person's sexual orientation and gender identity are not broken and do not need to be fixed.

Ensuring LGBTIQ Victorians can live their authentic lives

// Conversion therapy left me yo-yoing between the jaws of death, far too often, with the black dog becoming my intimate partner.

It all happened by the senior Coptic psychiatrist (referred to by a Coptic doctor) in 2014-15, all with the blessing of the Coptic Orthodox Church.

No longer was I some sinful perverse sinner fighting a spiritual battle against homosexuality and lust, no; I was now a mental illness, boxed in as unnatural, broken and ready to be 'converted' to the 'right' side. It was hellish beyond words.

And if this new Act was in place when I was dragged into it, it may have just driven a spoke into the wheels of injustice stopping it in its tracks.

The State has a responsibility to defend life, to champion justice and to uphold human rights - this Act ticks those boxes - so prayerfully, no-one ever has to travel down that path again, like me."

- Abanob Saad
Founder of Queer Middle-Eastern & African Christians in Australia

The Act bans change or suppression practices and provides criminal and civil avenues for preventing and responding to these practices, including the establishment of a civil response scheme within the Commission to support survivors and address the harm they have endured.

The Act empowers the Commission to consider and respond to reports of change or suppression practices from any person, facilitate resolutions to reports, provide education programs to relevant institutions, professions and communities, as well as launch investigations and enforce outcomes where there is evidence of serious or systemic change or suppression practices.

The Act has been shaped by the input of survivors of change or suppression practices who will also be consulted during its implementation.

Embedding the Act across our operations

We worked closely with the Victorian Government to progress this major law reform, which will result in Victoria becoming one of the leading jurisdictions in this space.

We have built the Act and civil response scheme into our strategic and business plans and operations - it will touch every branch in the Commission and requires us to consult and plan for:

- accepting and triaging reports of change or suppression practices
- public awareness and targeted education programs around change or suppression practices
- investigation and enforcement
- research and data analysis.

After the initial planning phase, we are now working to develop resources and design our services ahead of the Act commencing on 17 February 2022.

We are dedicated to rigorous consultation and a trauma-informed, survivor-codesigned scheme.



Our organisation

We are driven by a shared commitment to equality for all Victorians. We aim to lead by example with a diverse and respectful workplace. To do this, we need a safe, healthy and productive working environment for our teams.

This year we launched our Aboriginal Community Engagement Strategy to shape our work and connections with Victoria's Aboriginal and Torres Strait Islander community in the years ahead, and we continued to adapt our workplace and services to a flexible and hybrid working environment.



Culturally safe and inclusive services: Aboriginal Community Engagement Strategy

“It’s the responsibility of the rest to play a role in self-determination. Not just that Aboriginal person who comes through the system.”

– Community consultation participant

We recognise the unique status of Aboriginal and Torres Strait Islander Victorians as First Nations peoples and the critical role Aboriginal Victorians have played in advocating for and advancing human rights – from criminal justice reform to the nation’s first Treaty process.

Our Aboriginal Community Engagement Strategy 2020–22 is shaping our work and connections with Victoria’s Aboriginal community.

We consulted with Aboriginal Victorians for their guidance on how we can improve. We have also engaged with organisations that deliver services to Aboriginal Victorians, including Aboriginal Community-Controlled Organisations, to understand what best practice looks like and how we can enhance the Commission’s processes, governance, and service delivery.

This important strategy is driving substantive reform within the Commission, including:

<p>tailoring enquiries and dispute resolution services</p> <p>for Aboriginal clients</p>	<p>capturing and sharing data</p> <p>in line with data sovereignty principles</p>
<p>partnership principles</p> <p>ensuring our work is led and informed by Aboriginal voices and perspectives</p>	<p>education and engagement</p> <p>sessions with organisations and members of the Aboriginal community</p>

We have made our frontline services more accessible and tailored by:

- deepening our understanding of the context and specific needs of Aboriginal people
- understanding barriers to access
- providing services that are culturally appropriate and demonstrate our commitment to self-determination in practice.

Our frontline staff in our enquiries and dispute resolution team have all completed cultural competency training provided by Indigenous business, Indigenous Cultural Connections. From this training, we developed a tailored process for handling enquiries and complaints from Aboriginal people. We also produced a guide for all Commission staff on Culturally Safe Practices, which is now with community and our external stakeholders for consultation.

Our Aboriginal Community Partnership Principles are having an immediate effect by shaping the way we plan and prioritise projects. We use these principles to insist to funders and government that time and resourcing must be made available to ensure meaningful partnership and involvement by Aboriginal communities in projects that impact Aboriginal people.

We continue to consult and engage with our Aboriginal stakeholders on specific actions from the strategy. This will be an ongoing process to check in with these groups on how the strategy is working and to evaluate our progress and impact.



● CASE STUDY

Tailoring a race discrimination enquiry and complaint

Kirra contacted our enquiry line, explaining that she was upset about how she was treated at a petrol station. She was accused of not having paid for petrol on a previous visit. Kirra believed she was being treated this way by the store manager because she is Aboriginal.

We asked Kirra whether she wished to make a complaint of race discrimination. Kirra said she wanted to know what would be involved in making a complaint and that she may need support.

Kirra's call was transferred to our Dispute Resolution Team and she was offered the opportunity to speak to an Aboriginal staff member. Kirra was happy to continue talking to the team member, who asked her to tell her about what happened when she visited the petrol station.

Kirra talked about how the store manager said she had not previously paid for her petrol. He said there was a debt in the name of "Jessica Taylor". This was not Kirra, but it was another Aboriginal woman that Kirra happened to know. When Kirra told the store manager that they had made a mistake, she was not believed and was told not to return to the petrol station.

We explained how Kirra could make a complaint of race discrimination against the petrol station and that it would be fast-tracked to a conciliator to assist her. Kirra decided she wanted to make a complaint and we assisted her in formalising her documentation. Kirra was also provided with a warm referral to an Aboriginal organisation for support during the dispute resolution process.

A conciliator began the dispute resolution process working with Kirra and the petrol station owner. The owner agreed to attend a conciliation meeting. Kirra decided to have the support of an Elder at the meeting. Her complaint was resolved for an apology and \$2,000 compensation for the hurt she experienced.

Following the settlement, we contacted Kirra to obtain her feedback on the dispute resolution service so that we could learn from her experience to improve our service.

Pseudonyms have been used to protect privacy and identities.



Be the best we can be: Adapting our services

This year, we continued to adapt the way we work in response to the pandemic. We have improved our services and how we deliver them, whilst our teams worked remotely from home.

Dispute resolution

Conciliators have successfully delivered our dispute resolution services whilst working remotely. This has allowed us to continue to deliver a timely and flexible service for Victorians.

The team has demonstrated how we can bring the service online without impacting our customer-focused service delivery or outcomes for clients. Working with a full range of digital services is now part of our business as usual.

COVID-19 has prevented us from providing in-person conciliation conferences. However, we have successfully moved to offer video conferencing for meetings and conciliation conferences, increased the use of shuttle negotiation, and streamlined our processes by moving to a paperless service. The change has been positive, with the settlement rate of complaints increasing and our customer satisfaction rating remaining high.

The service has also successfully responded to a 39% increase in demand by being flexible, adaptive and putting the needs of our clients at the centre of our service design and delivery. We have assisted parties to navigate discrimination arising from requirements to wear face masks and COVID-19 related race discrimination and vilification.

As detailed above, we have designed and implemented new processes to ensure the dispute resolution service is accessible and tailored to the needs of Victoria's Aboriginal communities.

We will continue to improve and deliver the dispute resolution service in different ways to remain flexible, adaptive, and put the needs of people at the centre of our service design and delivery.

Our focus is to make services simple, helpful, respectful and transparent for our clients and improve outcomes.

Enquiries service

Our Information and Enquiries services experienced a period of dynamic change to service delivery, with services primarily delivered remotely over the last 12 months. We overcame technological challenges to deliver our services flexibly from home or in the office – under COVID-19 restrictions – to maintain continuity and accessibility.

Whilst we were unable to offer face-to-face appointments, our service remained accessible via phone, email, webchat, and post. We ensured accessibility continued for interpreter services and to those with alternative communication requirements. Enquiry officers attended several community sessions to assist our education services to respond to information requests from multifaith and multicultural community groups.

We enhanced our warm referral relationships with a multitude of organisations, ensuring our public services accommodated relevant and warm referrals on issues outside our scope of service.

We analysed evolving community concerns during the lockdown periods and worked closely with other areas of the Commission to use this data to build relevant, timely and fit-for-purpose resources. These included resources to address lawful limitations on the right to protest, flexible working arrangements, and the mask mandate and its impact on various areas of public life under the Equal Opportunity Act.



Flexible and hybrid: Adapting to the new world order

Alongside adapting our services in response to the pandemic, we are committed to supporting our employees through periods of remote working and numerous changes to COVID-19 restrictions.

We adapted to the Victorian Public Service flexible work policy and used results from whole-of-government and internal surveys to understand and amend our ways of working based on our teams' preferences, including an appetite to partly return to the office post-pandemic.

When we have been able to open our office, the safety and wellbeing of our employees remain our foremost priority and we have been mindful of personal circumstances. This has included:

- slow and controlled returns to the office
- maximising space for physical distancing
- ensuring safety measures in place for essential external meetings
- clean and clear desk policy
- deep cleans of kitchens and shared spaces.

The disruption caused by COVID-19 has allowed us to reshape ways of working at the Commission, taking the best parts of remote working and blending them with the benefits derived from working collaboratively in an office to co-create a model that supports the wellbeing and productivity of our people and the most effective delivery of our work.

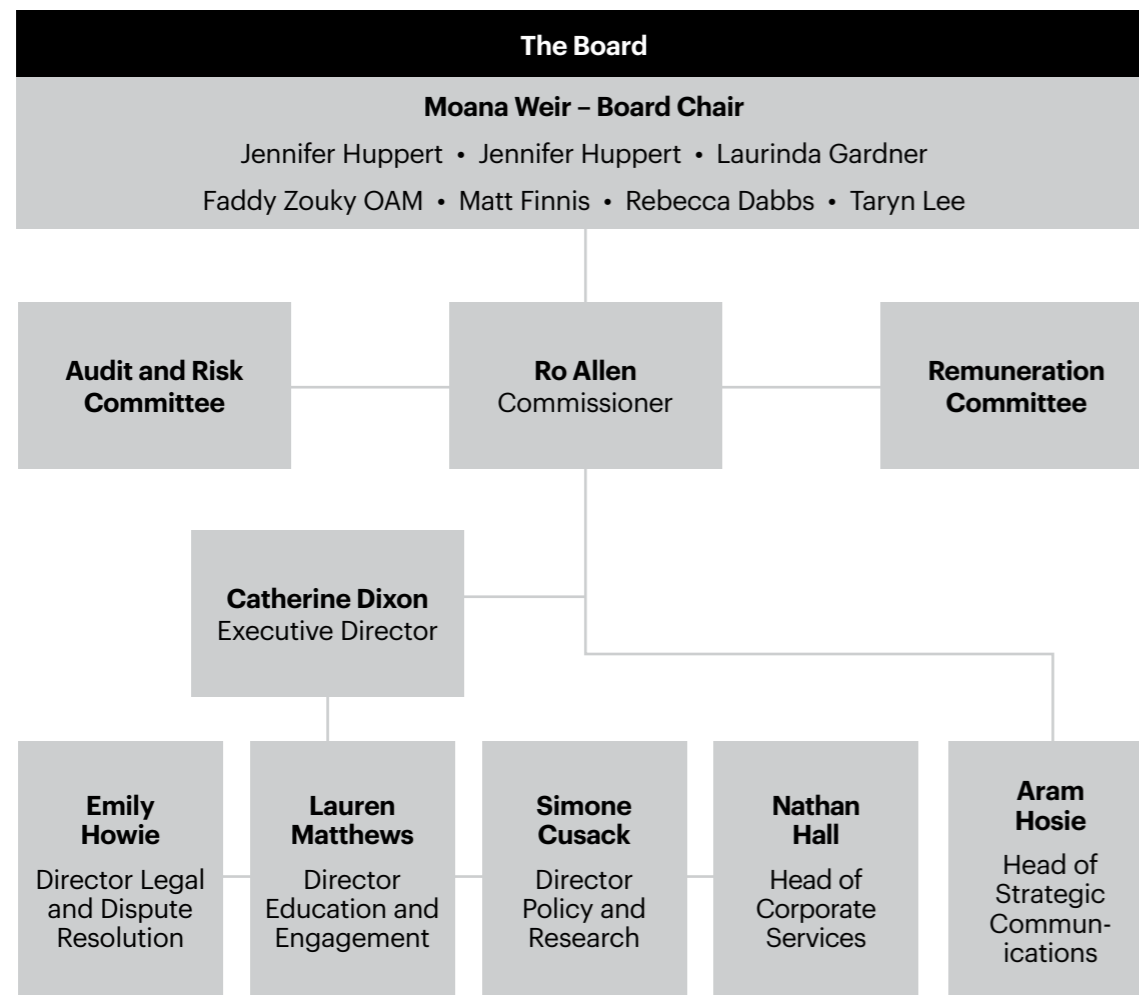
We remain committed to this and we continue to work with individuals and teams to develop, test and refine our new hybrid ways of working.

Report of operations

Compliance reporting



Our organisational structure



The Board



Moana Weir (Chairperson)

Moana is an experienced lawyer and board member, with more than 15 years' experience as a company secretary and general counsel of ASX-listed entities, including SEEK and REA (realestate.com.au). She has also previously served on the Board for V/Line Corporation (2010 to 2013) and Melbourne Montessori School Ltd. She has a passion for driving real change and better outcomes in equal opportunity and human rights.



Jennifer Huppert

Jennifer is a lawyer with more than 30 years' experience, practising mostly in commercial property. She is currently a Special Counsel at Maddocks. Jennifer has been involved with the community and not-for-profit sector over a number of years, including her role as president of the Jewish Community Council of Victoria. She previously served on the boards of the B'nai B'rith Anti-Defamation Commission, Youth Connect and National Council of Jewish Women of Australia.



Laurinda Gardner

Laurinda is a board director, organisational reform and change management consultant and career coach. Laurinda has more than 25 years of senior executive experience and was formerly a Deputy Secretary with the Victorian Department of Treasury and Finance and a Director at the City of Melbourne. Laurinda has led large operational teams in diverse areas including strategic and business planning, HR, IT, communications, town planning, stakeholder engagement, finance and risk. Laurinda has performed the role of trusted adviser to several CEOs, undertaken a number of reviews for the Victorian Government, is currently on the Board of the Victorian Planning Authority and a member of several remuneration, and audit and risk committees. Laurinda is a Fellow of the Institute of Public Administration (Victoria) and a graduate member of the Australian Institute of Company Directors.



Faddy Zouky OAM

Faddy is the founding President of the Australia Lebanon Chamber of Commerce and Industry, a member of the Multicultural Commission of Victoria's Small Business Ministerial Council, and the current Managing Partner of Zouki Lawyers and the Executive Director of the Zouki Group of companies. Faddy has a Master of Laws and has taught commercial law as an assistant lecturer at Monash University. He is a respected member of the Australian Lebanese community and has served as a United Nations Australian Ambassador for the UNDP Live Lebanon Project. As a migration agent, Faddy has assisted hundreds of people seeking to settle in Australia and was awarded the Order of Australia Medal in 2012 for his services to business and Victoria's multicultural community.



Matt Finnis

Matt was appointed Chief Executive Officer of the St Kilda Football Club in 2014. Prior to joining St Kilda, Matt was CEO of the AFL Players' Association, representing the interests of current, future and former AFL players in a range of industrial, commercial and development matters. Before his roles in the AFL, Matt worked as a commercial lawyer advising sporting organisations, businesses, athletes and government. Matt also has extensive experience on boards supporting community causes and organisations including; Ladder, AFL SportsReady, Surfing Australia, Surf Life Saving Victoria and HeartKids Australia. Matt has been a founding member of the Sport Male Champions of Change Group since 2015, working with influential leaders to redefine the role of men in taking action on gender inequality. In 2016 he was awarded the Straight Ally of the Year at the GLOBE Community Awards.



Rebecca Dabbs

Rebecca is currently the Oceania Leader for Climate Change and Sustainability Services at Ernst & Young, working on sustainability and health, safety and environment engagements. Previously, she worked as a sustainability consultant and a Chartered Accountant for Ernst & Young, and as a Chartered Accountant for BNP Paribas in London. Rebecca has been a board member for Cambodian Kids Can, supporting children's welfare, education and community projects, and the Norman Wettenhall Foundation, an environmental foundation.



Taryn Lee (appointed to Board May 2020)

Taryn is a Yawuru woman from Broome who has lived in Melbourne for the past 20 years. She is currently employed by the Collingwood Football Club as General Manager, Social Impact and Policy, and is working on organisational change to address racism. Prior to this, Taryn held senior executive roles at PWC and the Victorian Government and has been responsible for designing and delivering policy reform in health, justice and Aboriginal affairs. Taryn has been awarded an MA in Human Rights Law (University of London), Global Executive MBA (University of Sydney), Bachelor of Laws, and has published articles on Indigenous rights. Taryn is passionate about ensuring Aboriginal self-determination is central to any policies that affect Aboriginal communities.

Audit and Risk Management Committee report

The primary role of the Audit and Risk Management Committee is to provide independent oversight and governance of the Commission's business processes, risk management and financial management, performance and sustainability. The Committee considers reports from the Commission and auditors that provide assurance about the integrity of the financial controls, processes, systems and reporting of the Commission. It also monitors the Commission's compliance with the *Financial Management Act 1994* and the 2018 Standing Directions of the Minister for Finance. The Audit and Risk Management Committee advises the Board and the Commission on matters of compliance, accountability, risk management and internal controls affecting operations.

The 2020–21 Audit and Risk Management Committee consisted of Laurinda Gardner (Chair), Moana Weir and Rebecca Dabbs. External audits of the Commission are undertaken by the Victorian Auditor-General's Office.

Five-year financial performance

The following financial performance tables are not subject to audit by the Victorian Auditor-General's Office and are not prepared on the same basis as the Commission's financial statements.

A summary of the Commission's financial performance in 2020/21 is below. Full financial details for 2020/21 are outlined in the financial statements.

Five-year financial performance summary

	2021	2020	2019	2018	2017
Income from government ¹	10,197,979	9,640,371	9,717,071	9,527,853	9,201,051
Total income from transactions	10,197,979	9,640,371	9,717,071	9,527,853	9,201,051
Total expenses from transactions	10,122,373	9,176,898	9,719,831	9,495,431	9,176,646
Net result from transactions	75,606	463,473	(2,760)	32,422	24,405
Net result for the period	123,696	432,382	(69,474)	46,792	13,380
Net cash flow from operating activities	73,980	587,721	64,268	119,167	(202,863)
Total assets	3,877,718	3,886,169	3,138,265	3,427,466	3,166,137
Total liabilities	1,865,965	1,998,113	1,682,591	1,902,318	1,687,782

¹ Income from government includes both output appropriations from DJCS and income from contracts with other government departments.

Current year financial review

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management that can be directly attributed to government policy. This measure excludes the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown under 'other economic flows' on the comprehensive operating statement, which are outside the control of the Commission.

In 2020/21 the Commission reported a net result from transactions of \$75,606 representing a decrease of \$387,868 from 2019/20. Total income increased by 6% whilst total expenses increased by 10% from the previous year. This resulted in a decrease of \$304,186 in the overall net result.

Total net assets continued to grow up until 2018/19 when there was a decline of (\$69,474) from the previous year. However net assets have increased from \$1,888,056 last year to \$2,011,753 in 2020/21 due to a significant reduction in the Commission's total liabilities.

Net cash inflows from operating activities have decreased significantly as compared to last year. This is because even though there was a 9% increase in receipts, payments exceeded this at 15% due to significant expenditure on special projects.

Financial performance

There was a reduction in output appropriation as compared to the previous year. Due to the COVID-19 pandemic and social distancing requirements, the Commission was unable to generate revenue from delivery of face-to-face education and training. However additional income was generated from special projects undertaken by the Commission. Expenses from transactions increased mainly because of an increase in employee costs due to additional resources required to take on new projects as well as increased complaints handling, and conciliation caused by various acts of discrimination and unfair treatment resulting from the pandemic. The net result from transactions therefore decreased significantly from the previous year.

Financial position – balance sheet

Total assets reduced marginally by \$8,451 over the year mainly due to an increase of \$90,463 in financial assets and a decrease of \$98,913 in non-financial assets. The increase in financial assets is due to increases in cash and receivables. The increase in receivables is of a statutory nature and is due from the Department of Justice and Community Safety. They represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Total non-financial assets decreased due to the decrease in the net book value of intangible assets and plant and equipment.

Total liabilities decreased mainly due to the payment of VicFleet Right Of Use liability as well as payment of creditors.

Cash flows

The total cash surplus of \$929,435 for the 2020/21 financial year is the result of a net increase in cash of \$52,878, in addition to an opening cash balance of \$876,557. The net increase in cash is due to receipts of \$750,000 from the Department of Health and Human Services to conduct an independent review into discrimination, sexual harassment and victimisation within Ambulance Victoria.

The Commission also received \$160,000 from the Victorian Secretaries Board to continue an education program on building a culture of human rights in the Victorian Public Service. A further \$274,787 was received from the Department of Premier and Cabinet to deliver innovative and tailored education, training and resources on gender pay equality for small or medium sized enterprises. The Aboriginal Justice Group also provided \$70,000 to the Commission to develop practice guidelines following the passing of the Spent Convictions Act 2021.

Net cash outflows from financing activities was \$21,102 resulting from transactions in for the Commission's leased motor vehicles.

HR and workforce

Occupational health and safety

The goal of the Commission's occupational health and safety (OH&S) arrangements is to embed a safety and wellbeing culture into everything we do to ensure employees remain safe and healthy at work. The Commission has its own OH&S framework and uses the Department of Justice and Community Safety's Justice Incidents Management System (JIMS) to record, manage and monitor incidents.

The Commission also has its own local Incident Management Team (IMT) and Incident Management Plan, which has been reviewed and updated over 2020-21, aimed at enhancing workplace safety and security and ensuring safe systems of work.

The Commission has very few OH&S incidents each year. However, after any incident and in each debriefing, the IMT assesses whether there are or could be any OH&S implications and acts accordingly. There were two incidents recorded in the JIMS for 2020-21.

Justice Incident Management System statistics

	2018-19	2019-20	2020-21
Incidents*	0	1	2
Injuries requiring first aid or medical treatment	0	1	0
Injuries resulting in WorkCover claims	0	0	0
WorkCover claims resulting in lost work time	0	0	0

*As related to employees (therefore excluding members of the public, contractors, etc). Incidents are defined as including hazards, near misses and injuries.

Employment and conduct principles

The Commission is committed to applying merit and equity principles when appointing employees. The selection processes ensure that applicants are assessed and evaluated equitably and fairly based on the key selection criteria and other accountabilities without discrimination.

Public sector values and employment principles

The Commission has a broad role under its four governing Acts, to protect and promote human rights and equal opportunity in employment and related areas for all Victorian organisations. Our work complements the Victorian Public Sector Commission's role under the Public Administration Act 2004 to advocate for public sector professionalism and integrity and to strengthen overall Victorian public sector efficiency, effectiveness, and capability.

Our role also extends to other settings including education, provision of goods and services, transfer of land, accommodation, clubs and in sport. Our external work in these areas in 2020-21 is reported elsewhere in this Annual Report.

Internally, in addition to promoting public sector values and employment principles, we have our own set of values – Creativity, Accountability, Rigour and Empathy. These values describe what is important to us in how we act with our colleagues, our partners and the people and communities we work with. During 2020-21 we worked to embed our values into recruitment, induction, and internal governance processes.

Workforce inclusion policy

The Commission has an inclusive working environment where equal opportunity and diversity are valued. In 2020-21, we continued to deliver our internal Diversity and Inclusion Action Plan 2018-20. This year we have implemented and promoted a structured internship program to attract and develop diverse student populations. We have also consolidated our application and interview processes to reduce barriers and make the process more inclusive for candidates with diverse needs and backgrounds. Our internal Diversity and Inclusion Reference group monitors and oversees the plan.

We value employees with non-binary gender identities and have introduced an opt-in scheme, which includes a policy and guideline, for employees to include pronouns in their email signatures. The scheme is intended as a step towards fostering a culture of diversity and inclusion for people of all genders and sexes. A large proportion of Commission employees have opted in. We also run Transgender Victoria's LGBTIQA+ Awareness training for all employees.

¹ The four Acts governing the work of the Victorian Equal Opportunity and Human Rights Commission are the *Equal Opportunity Act 2010*; *Charter of Human Rights and Responsibilities Act 2006*; *Racial and Religious Tolerance Act 2001*; and the *Change or Suppression (Conversion) Practices Prohibition Act 2021*.

Comparative workforce data

The following tables disclose the head count and full-time equivalent (FTE) of all active public service employees of the Commission, employed in the last full pay period in June of the current reporting period (2021), and in the last full pay period in June of the previous reporting period (2020).

Workforce data trends

	Ongoing		Fixed term		Casual		Total	
	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE
June 2020	38	35.9	13	13.0	0	0	51	48.9
June 2021	45	42.96	11	10.60	2	1.03	58	54.59

Details of employment levels in June 2021

	All employees		Ongoing		Fixed term and Casual		
	Headcount	FTE	Headcount	FTE	Headcount	FTE	
Demographic data	Gender						
	Male	11	11.0	11	11.0	0	0
	Female	46	42.59	33	30.96	13	11.63
	Self-described	1	1.0	1	1.0	0	0
	Age						
	Under 25	3	3.0	2	2.0	1	1.0
	25-34	17	16.6	12	11.6	5	5.0
	35-44	16	14.26	12	11.23	4	3.03
	45-54	18	16.83	15	14.23	3	2.6
	55-64	2	2.0	2	2.0	0	0
Over 64	2	1.9	2	1.9	0	0	
Classification data	Classification						
	Executive Officers	4	4.0	4	4.0	0	0
	Principal	0	0	0	0	0	0
	Solicitor	0	0	0	0	0	0
	Senior	1	1.0	1	1	0	0
	Solicitor	0	0	0	0	0	0
	Solicitor 3	1	0.63	1	0.63	0	0
	VPS 1	1	1.0	0	0	1	1.0
	VPS 2	1	1.0	1	1.0	0	0
	VPS 3	7	7.0	6	6.0	1	1.0
	VPS 4	17	15.16	12	11.50	5	3.66
	VPS 5	19	17.90	15	13.90	4	4.0
	VPS 6	9	8.9	7	6.93	2	1.97
Total active employees*	58	54.59	45	42.96	13	11.63	

Note: 'Active employees' has the same meaning as in Financial Reporting Direction 29C and includes employees on WorkCover leave receiving make up pay. Active employee numbers do not include:

- I. Separated employees that ceased employment with your organisation during the 12 months from the first pay period of July 2020 until the end of the last full pay period of June 2021.
- II. Casual employees who were not employed and paid for work in the final full pay period of June 2021.
- III. People who are added to the payroll in the last full pay period in June 2021 solely for the purpose of paying outstanding entitlements.
- IV. Volunteers, employment agency staff, contractors, consultants or board members

Other disclosures

Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or statewide projects, or \$1 million or more for projects in regional Victoria.

MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG-applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Government advertising expenditure

In 2020-21, there were no government advertising campaigns with total media spends of \$100,000 or greater (exclusive of GST).

Consultancy expenditure

In 2020-21 there were four consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2020-21 in relation to these consultancies is \$101,328 (excl. GST).

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2020-21	Future Expenditure (excl. GST)
Orima Research	Design, administer, and report on an online survey of Ambulance Victoria employees to support the Commission's Independent Review into Workplace Equality in Ambulance Victoria.	12/03/2021	30/11/2021	36,500	25,022	11,478
Right Lane	Review of 2020 Strategic Plan	1/10/2020	1/03/2021	52,650	52,650	nil

Direction-eering	Executive career transition program	1/02/2021	1/06/2021	12,000	12,000	nil
L Landes Data Science	Consultancy services to support analysis of key data inputs for the Commission's Independent Review into Workplace Equality in Ambulance Victoria.	1/03/2021	1/11/2021	11,656	11,656	nil

Information and communication technology expenditure

For the 2020-21 reporting period, the Commission had a total ICT expenditure of \$221,900, with the details shown below.

All operational ICT expenditure business as usual ICT expenditure (excl. GST)*	ICT expenditure related to projects to create or enhance ICT capabilities		
	Non-business as usual ICT expenditure (excl. GST)	Operational expenditure (excl. GST)	Capital expenditure (excl. GST)
221,900	-	221,900	-

Note: ICT expenditure refers to the Commission's costs in providing business enabling ICT services within the current reporting period. It comprises business as usual (BAU) ICT expenditure and non-business as usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing the Commission's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Disclosure of major contracts

The Commission had no major contracts valued at over \$10 million during the financial year ending 30 June 2021.

Freedom of information

Victoria's Freedom of Information Act 1982 (FOI Act) gives members of the public the right to apply for access to information we hold and is an important part of promoting transparency and accountability.

The Commission holds documents relating to procedures and policy, projects, litigation, dispute resolution, staff, operational and administrative responsibilities, and general correspondence.

The Commission also proactively publishes information about its activities and decision-making on its website, where it can be accessed without a FOI request.

Before making a freedom of information request, we encourage you to just ask us for the information you want. If it is straightforward to access and not private or confidential, we will give it to you. If we consider more work or consideration will be involved, we will help you to make a formal freedom of information request.

How to make a request

Section 17 of the FOI Act requires requests to be:

- in writing
- clear enough to identify which documents are sought
- accompanied by the appropriate application fee, or a request to have the fee waived on hardship grounds

Request to the Commission can be made by:

- email to foi@veohrc.vic.gov.au
- post to: FOI Officer, Level 3, 204 Lygon Street, Carlton Vic 3053

The Commission will charge an access fee in some cases (for example, for photocopying and search and retrieval).

Applicants can contact the Commission's Legal Unit on 1300 292 153 for assistance making a FOI request.

FOI statistics

The Commission received three formal FOI requests during 2020–21.

Office of the Victorian Information Commissioner

Applicants who are unhappy about the Commission's handling of a FOI request can complain, or seek review of our decision, to the Office of the Victorian Information Commissioner (OVIC).

The Commission is committed to accountability for its actions and cooperates fully with all OVIC reviews.

In 2020-2021 OVIC notified the Commission of two reviews of a FOI decision.

In 2019-2020, OVIC notified the Commission of its decision to uphold a FOI decision of the Commission. In 2020-2021 this matter was referred to the Victorian Civil and Administrative Tribunal.

Further information

Further information on making a request to the Commission can be found on our website <https://www.humanrights.vic.gov.au/about-us/policies/freedom-of-information-policy/>

Compliance with the Building Act

The Commission does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the Building Act 1993.

Compliance with Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The Commission works to ensure it fulfils its requirements on competitive neutrality reporting as required under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

Compliance with the Protected Disclosure Act

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

The Commission does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct.

We are committed to ensuring transparency and accountability in administrative and management practices. We support the making of disclosures that reveal:

- corrupt conduct
- conduct involving a substantial mismanagement of public resources
- conduct involving a substantial risk to public
- health and safety or the environment.

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

Reporting procedures

Disclosures about the Commission or any of its employees can be made to the Independent Broad-based Anti-Corruption Commission.

Address: Level 1, North Tower, 459 Collins Street
Melbourne, VIC 3000

Phone: 1300 735 135
Internet: www.ibac.vic.gov.au
Email: info@ibac.vic.gov.au

For the Commission's protected disclosure procedures, how we protect people from reprisals and more information about reporting improper conduct go to www.humanrights.vic.gov.au.

Compliance with the Carers Recognition Act

The Commission has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012*. Externally, these obligations include promoting the principles of the Act to people in care relationships who receive our services, and to the wider community, by:

- distributing printed information about the Act on our website for the benefit of members of the public
- continuing to educate the community about the rights of carers under the *Equal Opportunity Act* through our social media campaigns, project initiatives and training workshops
- providing a publicly available Enquiry Line for members of the public to make complaints about discrimination, including on the basis of their status as carer, as well as the opportunity to participate in dispute resolution at the Commission.

Compliance with the Disability Act

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community. The Disability Act requires that public sector bodies prepare a disability action plan and report on its implementation in their annual report.

The Commission has a Disability Action Plan (DAP), which is available to view on our website.

Examples of key activities undertaken in 2020–21 that fulfil our commitments under the DAP include:

- reducing barriers to accessing Commission services by:
 - using Auslan interpreters, closed and live captioning during all online events and webinars
 - working alongside the National Relay Service to deliver our enquiries and dispute resolution service
 - having our website so that it meets the Victorian Government's minimum accessibility standard.
- reducing barriers to persons with a disability obtaining and maintain employment by:
 - progressing actions under our Diversity and Inclusion plan that ensure employees with a disability can thrive in their employment
 - consolidating an Auslan Connection (sign language) booking process to ensure that employees at the Commission with a hearing disability can access interpreter services to facilitate their full participation.

The Commission also maintains SCOPE accreditation which is reviewed annually.

Office based environmental impacts

We are committed to minimising our environmental impact. The Commission occupies 1406 sqm of office floorspace which is managed by the Department of Justice and Community Safety, and any consumption reduction targets and infrastructure initiatives to achieve those targets are reported in the Department's Annual Report.

The facilities management system for the building occupied by the Commission cannot isolate the Commission's floorspace. Therefore, no separate electricity or water consumption performance can be reported here, although it is captured in the overall departmental statistics. When offices are open, we do assist in power consumption reduction by requiring staff to turn off lights when meetings are finished and turn off desktop computers and monitors at the end of the day. All Commission computer monitors also have timed screensavers.

To minimise waste and consumables, we:

- require all staff to use office landfill, and recycle bins (and provides compost bins for biodegradable waste)
- collect mobile phones, corks, and batteries for recycling.

All staff are also encouraged to use the option of double-sided printing wherever possible. We use energy-efficient printers and recycled paper.

To reduce fuel consumption and transport costs, our two vehicles have hybrid electric/petrol motors, and staff are encouraged to use public transport for work travel where possible.

Additional Commission information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the Commission and are available on request, subject to the application of the FOI Act.

1. Declarations of pecuniary interests that have been duly completed by all relevant officers of the Commission
2. Details of shares held by senior officers of the Commission as nominee or held beneficially in a statutory authority or subsidiary
3. Details of all consultancies and contractors including:
 - consultants/contractors engaged
 - services provided
 - expenditure committed to for each engagement.

The information is available on request from foi@veohrc.vic.gov.au

Attestation for financial management compliance with Ministerial Standing Direction 5.1.4

I, Moana Weir, on behalf of the Board, certify that the Victorian Equal Opportunity and Human Rights Commission has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Signed



Moana Weir
Board Chairperson

Financial notes and statements

Declaration in the financial statements

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2021 and financial position of the Commission at 30 June 2021.

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

We authorise the attached financial statements for issue on 28 October 2021.



Ro Allen
Commissioner
Victorian Equal Opportunity and Human Rights Commission
28 October 2021



Yamusa Alhassan
Chief Finance and Accounting Officer
Victorian Equal Opportunity and Human Rights Commission
28 October 2021



Moana Weir
Chairperson of the Board
Victorian Equal Opportunity and Human Rights Commission
28 October 2021

Independent Auditor's Report

To the Board of the Victorian Equal Opportunity and Human Rights Commission

Opinion I have audited the financial report of the Victorian Equal Opportunity and Human Rights Commission (the Commission) which comprises the:

- balance Sheet as at 30 June 2021
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including significant accounting policies
- declaration in the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the Commission as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the Financial Management Act 1994 and applicable Australian Accounting Standards.

Basis for opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

The Board's responsibilities for the financial report The Board of the Victorian Equal Opportunity and Human Rights Commission is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Financial Management Act 1994, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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



Janaka Kumara

As delegate for the Auditor-General of Victoria

MELBOURNE
4 November 2021

Comprehensive Operating Statement for the Financial Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Continuing operations			
Income from transactions			
Output appropriations	2.2	8,923,192	9,114,883
Government grants	2.3	1,274,787	525,488
Total income from transactions		10,197,979	9,640,371
Expenses from transactions			
Employee expenses	3.1.1	(7,601,687)	(6,410,551)
Depreciation and amortisation	4.1.1	(153,360)	(95,107)
Interest expense	6.1	(2,052)	(2,326)
Other operating expenses	3.2	(2,365,274)	(2,668,915)
Total expenses from transactions		(10,122,373)	(9,176,898)
Net result from transactions (net operating balance)		75,606	463,473
Other economic flows included in net result			
Other gain/(loss) from other economic flows	8.1	48,090	(31,091)
Total other economic flows included in net result		48,090	(31,091)
Net result		123,696	432,382
Comprehensive result		123,696	432,382

The accompanying notes form part of these financial statements.

Balance Sheet as at 30 June 2020

	Notes	2021 \$	2020 \$
Assets			
Financial assets			
Cash and deposits	6.2	929,435	876,557
Receivables	5.1	2,692,832	2,655,247
Total financial assets		3,622,267	3,531,804
Non-financial assets			
Plant and equipment	4.1	29,769	62,229
Intangible assets	4.2	161,920	292,135
Other non-financial assets	5.3	63,762	-
Total non-financial assets		255,451	354,365
Total assets		3,877,718	3,886,169
Liabilities			
Payables	5.2	250,580	557,671
Borrowings	6.1	28,466	58,884
Employee related provisions	3.1.2	1,586,919	1,381,557
Total liabilities		1,865,965	1,998,113
Net assets		2,011,752	1,888,056
Equity			
Accumulated (deficit)		(598,746)	(722,442)
Contributed capital		2,610,498	2,610,498
Net worth		2,011,752	1,888,056

The accompanying notes form part of these financial statements.

Cash flow statement for the financial year ended 30 June 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts			
Receipts from government		10,160,394	9,361,065
Total receipts		10,160,394	9,361,065
Payments			
Payments to suppliers and employees		(10,084,361)	(8,771,017)
Interest and other costs of finance paid		(2,052)	(2,326)
Total payments		10,086,414	(8,773,343)
Net cash flows from operating activities	6.2.1	73,980	587,721
Cash flows from investing activities			
Purchases of non-financial assets		-	(70,550)
Net cash flows (used in) investing activities		-	(70,550)
Cash flows from financing activities			
Repayment of borrowings		(21,102)	(24,016)
Net cash flows (used in) financing activities		(21,102)	(24,016)
Net cash flows from/(used in) financing activities		(24,016)	709
Net increase in cash and cash equivalents		52,878	493,156
Cash and cash equivalents at beginning of the financial year		876,557	383,401
Cash and cash equivalents at end of the financial year	6.2	929,435	876,557

The accompanying notes form part of these financial statements.

Statement of changes in equity for the financial year ended 30 June 2021

	Accumulated surplus/(deficit) \$	Contributions by owner \$	Total \$
Balance at 1 July 2019	(1,154,825)	2,610,498	1,455,673
Net result for the year	432,382	-	432,382
Balance at 30 June 2020	(722,442)	2,610,498	1,888,056
Net result for the year	123,696	-	123,696
Balance at 30 June 2021	(598,746)	2,610,498	2,011,752

The accompanying notes form part of these financial statements.

1. About this report

The Victorian Equal Opportunity and Human Rights Commission (the Commission) is an independent statutory authority created under the Equal Opportunity Act 2010 (and previous versions of this legislation). The Commission has functions under Parts 8-12 of the Equal Opportunity Act, ss 40-42 of the Charter of Human Rights & Responsibilities Act 2006, and Part 3 of the Racial and Religious Tolerance Act 2001. It operates as an independent statutory authority under the Department of Justice and Community Safety and reports to Parliament through the Attorney General.

Its principal address is:

Victorian Equal Opportunity and Human Rights Commission
Level 3, 204 Lygon Street
Carlton VIC 3053

A description of the nature of its operations and its principal activities is included in the **Report of Operations**, which does not form part of these financial statements.

Basis of preparation

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

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

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

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

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

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

These financial statements cover the Victorian Equal Opportunity and Human Rights Commission as an individual reporting entity.

Compliance information

These general purpose financial statements have been prepared in accordance with the Financial Management Act 1994 (FMA) and applicable Australian Accounting Standards (AAS), which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 Whole of Government and General Government Sector Financial Reporting.

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

2. Funding delivery of our services

Introduction

Structure

- 2.1 Summary of income that funds the delivery of our services
- 2.2 Appropriations
- 2.3 Grants

The Commission works with others to eliminate discrimination and build a community that respects and promotes human rights and equal opportunity. We do this through:

- a free telephone enquiry line to provide information on the Commission's services and laws administered by the Commission;
- a free, fair and timely dispute resolution service for complaints under the Equal Opportunity Act, and the Racial and Religious Tolerance Act;
- information and education about equal opportunity, racial and religious vilification, and human rights;
- undertaking research on discrimination and equal opportunity issues and advising Government on discriminatory legislation;
- monitoring the operation of the Charter and presenting the Attorney-General with an annual Charter report;
- intervening in court or tribunal proceedings that involve interpretation or application of the Charter or raise equal opportunity issues;
- reviewing a public authority's programs and practices to determine their compatibility with human rights when requested;
- reviewing activities for compliance with the Equal Opportunity Act, on request;
- reviewing the effect of statutory provisions and the common law on human rights and providing a report to the Attorney-General when requested; and
- assisting the Attorney-General with the four and eight year reviews of the Charter.

To enable the Commission to fulfil its objective and provide outputs as described above, it receives income mainly in the form of parliamentary appropriations. The Commission also receives market based fees providing education, training and consultancy services.

2.1 Summary of income that funds the delivery of our services

	Notes	2021 \$	2020 \$
Output appropriations	2.2	8,923,192	9,114,883
Grants	2.3	1,274,787	525,488
Total income from transactions		10,197,979	9,640,371

Revenue and income that fund the delivery of the Commission's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Appropriations

Once annual appropriations are applied by the Treasurer, they become controlled by the Commission and is recognised as income when applied for the purposes defined under the relevant Appropriations Act.

COVID-19 impact

Due to the COVID-19 pandemic and social distancing requirements, the Commission was unable to generate revenue from delivery of face to face education and training. All sessions were transformed for live on-line delivery to maintain services.

Output appropriations: Income from the outputs the Commission provides to the Government is recognised when those outputs have been delivered and the relevant minister has certified delivery of those outputs in accordance with specified performance criteria.

2.3 Grants

	Notes	2021 \$	2020 \$
Income recognised under AASB 1058			
Government grant - Department of Premier and Cabinet		524,787	525,488
Government grant - Department of Health and Human Services		750,000	-
Total grants		1,274,787	525,488

Grants recognised under AASB 1058

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

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Commission has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Commission recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- a. contributions by owners, in accordance with AASB 1004;
- b. revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- c. a lease liability in accordance with AASB 16;
- d. a financial instrument, in accordance with AASB 9; or
- e. a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers.

3. The cost of delivering our services

Introduction

This section provides an account of the expenses incurred by the Commission in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Other operating expenses

3.1 Expenses incurred in delivery of services

	Notes	2021 \$	2020 \$
Employee benefit expenses	3.1.1	7,601,687	6,410,551
Other operating expenses	3.2	2,365,274	2,668,915
Total expenses incurred in delivery of services		9,966,961	9,079,465

3.1.1 Employee benefits in the comprehensive operating statement

	2021 \$	2020 \$
Defined contribution superannuation expense	560,086	468,909
Defined benefit superannuation expense	22,315	21,656
Salaries, wages, annual leave and long service leave	6,608,896	5,573,214
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	410,391	346,771
Total employee expenses	7,601,687	6,410,551

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The Commission does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Commission is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee benefits in the balance sheet

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

	2021 \$	2020 \$
Current provisions:		
Annual leave		
Unconditional and expected to settle within 12 months	373,472	283,547
Unconditional and expected to settle after 12 months	64,999	32,072
Long service leave		
Unconditional and expected to settle within 12 months	18,603	62,844
Unconditional and expected to settle after 12 months	710,362	637,743
Provisions for on-costs		
Unconditional and expected to settle within 12 months	124,607	83,923
Unconditional and expected to settle after 12 months	129,931	106,582
Total current provisions for employee benefits	1,421,974	1,206,710
Non-current provisions:		
Employee benefits	142,267	155,834
On-costs	22,677	19,014
Total non-current provisions for employee benefits	164,945	174,847
Total provisions for employee benefits	1,586,919	1,381,557

Reconciliation of movement in on-cost provision

	2021 \$
Opening balance	209,518
Additional provisions recognised	230,397
Reductions arising from payments etc.	(162,699)
Closing balance	277,216
Current	254,538
Non-current	22,678

Wages and salaries, annual leave and sick leave

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

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

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

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

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

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

The components of this current LSL liability are measured at:

- undiscounted value - if the Commission expects to wholly settle within 12 months; and
- present value - if the Commission does not expect to wholly settle within 12 months.

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

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

3.1.3 Superannuation contributions

Employees of the Commission are entitled to receive superannuation benefits and the Commission contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

As noted before, the defined benefit liability is recognised in DTF as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the Commission.

Fund	Paid contribution for the year		Contribution outstanding at year end	
	2021 \$	2020 \$	2021 \$	2020 \$
Defined benefit plans^(a)				
State Superannuation Fund - revised and new	22,499	21,065	(185)	591
Defined contribution plans				
VicSuper	331,763	246,204	(3,150)	7,922
Other	233,460	209,142	(1,987)	5,640
Total	587,722	476,411	(5,322)	14,153

Note: (a) The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 Other operating expenses

	2021 \$	2020 \$
Supplies	515,307	752,085
Purchase of services (including remuneration of auditors)	1,843,652	1,910,933
Maintenance	6,315	5,897
Total other operating expenses	2,365,274	2,668,915

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

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

Impact of COVID-19 on expenses

Travel restrictions has led to reduced interstate travel and the related accommodation and personal expenses. The restrictions has also led to staff not taking leave thereby increasing leave provisions.

4. Key assets available to support output delivery

Introduction

The Commission controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Commission to be utilised for delivery of those outputs.

Fair value measurement

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

Structure

- 4.1 Total plant and equipment
- 4.2 Intangible assets

4.1 Total plant and equipment (a)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Building leasehold improvements at fair value	1,525,694	1,525,694	(1,525,694)	(1,525,694)	-	-
Plant and equipment at fair value	25,949	25,949	(24,476)	(23,003)	1,473	2,946
Motor vehicles at fair value	55,986	118,339	(27,690)	(59,055)	28,296	59,284
Net carrying amount	1,607,629	1,669,982	(1,577,860)	(1,607,752)	29,769	62,229

Note: (a) AASB 16 Leases has been applied for the first time from 1 July 2019.

The following table is a subset of buildings, plant, equipment and motor vehicles by right-of-use assets.

4.1 (a) Total right-of-use assets: Vehicles

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Motor vehicles	55,986	118,339	(27,690)	(59,055)	28,296	59,284
Net carrying amount	55,986	118,339	(27,690)	(59,055)	28,296	59,284

Initial recognition: Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change are transferred at their carrying amount.

The cost of a leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Right-of-use asset acquired by lessees - Initial measurement

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

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

Subsequent measurement: Property, plant and equipment (PPE) as well as right-of-use assets under leases are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Right-of-use asset – Subsequent measurement

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

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

Vehicles are valued using the depreciated replacement cost method. The Department of Justice and Community Safety acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Department of Justice and Community Safety who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Impairment of plant and equipment

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

Refer to Note 7.3 for additional information on fair value determination of property, plant and equipment.

4.1.1 Depreciation and amortisation

Charge for the period	2021 \$	2020 \$
Plant and equipment	1,473	1,473
Motor vehicles	21,672	23,501
Intangible produced assets (amortisation)	130,215	70,132
Total depreciation and amortisation	153,360	95,107

All infrastructure assets, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Leasehold improvements	4 to 5 years
Plant and equipment	10 years
Vehicles (leased)	3 years
Capitalised software development costs	10 years

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

Right-of-use assets are generally depreciated over the shorter of the asset's useful lives and lease term. Where the Commission obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.2 Carrying value by "purpose" groups (a)

	Public safety and environment	
	2021 \$	2020 \$
Nature based classification		
Plant and equipment at fair value	1,473	2,946
Motor Vehicles at fair value	28,296	59,284
Net carrying amount	29,769	62,229

Note: (a) Property, plant and equipment are classified primarily by the 'purpose' for which the assets are used, according to one of six purpose groups based upon Government Purpose Classifications. All assets in a purpose group are further sub-categorised according to the asset's 'nature' (i.e. buildings, plant and equipment), with each sub-category being classified as a separate class of asset for financial reporting purposes.

4.1.3 Reconciliation of movements in carrying amount of plant and equipment

	Plant and equipment at fair value		Motor vehicles at fair value		Total	
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Opening balance (a)	2,943	4,416	59,284	82,785	62,229	87,204
Disposals	-	-	(9,316)	-	(9,316)	-
Depreciation/ amortisation expense	(1,473)	(1,473)	(21,672)	(23,501)	(23,145)	(24,974)
Closing balance	1,471	2,943	28,296	59,284	29,769	62,229

Note: (a) The 2019-20 opening balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 relating to finance leases.

4.2 Intangible assets

	Capitalised computer software		Work-in-progress computer software		Total	
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Gross carrying amount						
Opening balance	701,324	701,324	-	5,344	701,324	706,668
Additions	75,894	-	-	70,550	75,894	70,550
Closing balance	777,218	701,324		75,894	777,218	777,218
Accumulated amortisation						
Opening balance	485,082	414,950	-	-	485,082	414,950
Amortisation of intangible produced assets	130,215	70,132	-	-	130,215	70,132
Closing balance	615,297	485,082	-	-	615,297	485,082
Net book value at end of financial year	161,920	216,242	-	75,894	161,920	292,135

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

An **internally generated intangible asset** arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefits;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives, are depreciated as an 'expense from transactions' on a straight line basis over their useful lives. Produced intangible assets have useful lives of ten years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight line basis over their useful lives. The amortisation period is ten years.

Impairment of intangible assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired. Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in section 4.1.1.

Significant intangible assets

The Commission has capitalised software development expenditure for the development of Resolve Software. The carrying amount of the capitalised software development expenditure is \$161,920 (2020: \$216,242). Its useful life is ten years and will be fully amortised by 2023.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Commission's controlled operations.

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other non-financial assets

5.1 Receivables

	2021 \$	2020 \$
Contractual		
Sale of goods and services	-	3,814
Statutory		
Amount owing from Department of Justice and Community Safety	2,692,832	2,651,433
Total receivables	2,692,832	2,655,247

Represented by

Current receivables	2,550,565	2,499,413
Non-current receivables	142,267	155,834

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Department of Justice and Community Safety represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

5.2 Payables

	2021 \$	2020 \$
Contractual		
Supplies and services	105,127	266,339
Other payables	143,403	284,785
Statutory		
Fringe benefits tax payable	2,051	6,548
Total payables	250,580	557,671

Represented by

Current payables	250,580	557,671
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Payables consist of:

- **contractual payables** classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Commission prior to the end of the financial year that are unpaid; and
- **statutory payables**, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

Maturity analysis of contractual payables ^(a)

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
2021						
Supplies and services	248,529	248,529	248,111	-	-	418
Total	248,529	248,529	248,111	-	-	418
2020						
Supplies and services	551,124	551,124	551,124			
Total	551,124	551,124	551,124			

Note: (a) Maturity analysis is presented using the contractual undiscounted cash flows.

5.3 Other non-financial assets

	2021 \$	2020 \$
Current assets		
Prepayments	63,762	-
Total current assets	63,762	-

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6. How we financed our operations

Introduction

This section provides information on the sources of finance utilised by the Commission during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Commission.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

- 6.1 Borrowings
- 6.2 Cash flow information and balances
- 6.3 Commitments for expenditure
- 6.4 Leases

6.1 Borrowings

	2021 \$	2020 \$
Current borrowings		
Lease liabilities ^(a)	28,466	30,418
Total current borrowings	28,466	30,418
Non-current borrowings		
Lease liabilities ^(a)	-	28,466
Total non-current borrowings	-	28,466
Total borrowings	28,466	58,884

Note: (a) Secured by the leased assets, as the rights to the leased assets revert to the lessor in the event of default

'Borrowings' refer to leases. Borrowings are classified as financial instruments. All interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Maturity analysis of borrowings

	Carrying amount \$	Nominal amount \$	Maturity dates			
			Less than 1 month \$	1 to 3 months \$	3 months to 1 year \$	1 to 5 years \$
2021						
Lease liabilities	28,466	28,792	-	7,198	21,594	-
Total	28,466	28,792	-	7,198	21,594	-
2020						
Lease liabilities	58,884	60,338	-	22,105	9,441	28,793
Total	58,884	60,338	-	22,105	9,441	28,793

Interest expense

	2021 \$	2020 \$
Interest on leases	2,052	2,326
Other interest expense	271	362
Total interest expense	2,323	2,688

ⁱinterest expense is recognised in the period in which it is incurred.

6.2 Cash flow information and balances

Cash and deposits, comprise cash at bank.

	2021 \$	2020 \$
Total cash and deposits disclosed in the balance sheet	929,435	876,557
Balance as per cash flow statement	929,435	876,557

Due to the State of Victoria's investment policy and government funding arrangements, government departments and agencies do not hold a large cash reserve in their bank accounts. Cash received by a department and agencies from the generation of revenue is generally paid into the State's bank account, known as the Public Account. Similarly, any departmental or agency expenditure, including those in the form of cheques drawn by the Commission for the payment of goods and services to its suppliers and creditors are made via the Public Account. The process is such that, the Public Account would remit cash required for the amount drawn on the cheques. This remittance by the Public Account occurs upon the presentation of the cheques by the Commission's suppliers or creditors.

6.2.1 Reconciliation of net results for the period to cash flow from operating activities

	2021 \$	2020 \$
Net result for the period	123,696	432,382
Non-cash movements		
Depreciation and amortisation of non-current assets	153,360	95,107
Long service leave revaluation	(48,090)	31,091
Movements in assets and liabilities		
(Increase)/decrease in receivables	(37,585)	(279,306)
(Increase)/decrease in prepayments	(63,762)	-
(Decrease)/increase in payables	(307,091)	267,490
(Decrease)/increase in provisions	253,452	40,957
Net cash flows from/(used in) operating activities	73,980	587,721

6.3 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

Nominal amounts 2021	Less than 1 year \$	1 - 5 years \$	5+ years \$	Total
Other commitments payable	-	-	-	-
Total commitments (inclusive of GST)	-	-	-	-

Nominal amounts 2020	Less than 1 year \$	1 - 5 years \$	5+ years \$	Total
Other commitments payable	20,000	-	-	20,000
Total commitments (inclusive of GST)	20,000	-	-	20,000

Two-year occupancy agreements have been established between the Department of Justice and Community Safety (DJCS) and the Department of Finance Shared Services Provider (SSP) that ends on 31 October 2021. The arrangement is to provide office accommodation and other related services including management fee, electricity and maintenance. The Commission does not have a written agreement with DJCS, and therefore no commitments for future expenditure. The Commission is charged on a monthly basis for rental accommodation and other charges.

A significant judgement was made that the occupancy agreement is a service contract (rather than a 'lease' as defined in AASB 16 Leases). The cost for the accommodation and other related services are expensed (Note 3.2 Other operating expenses).

6.4 Leases

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

The Commission's leasing activities

The lease entered into by the Commission relates to motor vehicles with maximum lease terms of 3 years.

6.4 (a) Right-of-use assets

Right-of-use assets are presented in note 4.1 (a)

6.4 (b) Amounts recognised in the Statement of Comprehensive Statement

The following amounts are recognised in the Statement of Comprehensive Operating Statement relating to leases:

	2021 \$	2020 \$
Interest expense on lease liabilities	2,052	2,326
Total amount recognised in the statement of comprehensive statement	2,052	2,326

For any new contracts entered into on or after 1 July 2019, the Commission considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Commission assesses whether the contract meets three key evaluations:

- Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Commission and for which the supplier does not have substantive substitution rights;
- Whether the Commission has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Commission has the right to direct the use of the identified asset throughout the period of use; and
- Whether the Commission has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee

Lease Liability – initial measurement

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

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

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

Lease Liability – subsequent measurement

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

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

Short-term leases and leases of low-value assets

The Commission has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

The Commission presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

7. Risks contingencies and valuation judgements

Introduction

The Commission is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Commission related mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and liabilities
- 7.3 Fair value determination
- 7.4 Trust accounts

7.1 Financial instruments specific disclosures

Introduction

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

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the commission to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Commission recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables);

Categories of financial liabilities

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

- payables (excluding statutory payables); and
- borrowings (including finance lease liabilities)

Offsetting financial instruments: Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, the Commission concerned has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where the Commission does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the Commission retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the Commission has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Commission has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Commission's continuing involvement in the asset.

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

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the Commission's business model for managing its financial assets has changes such that its previous model would no longer apply.

However, the Commission is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and all Victorian government departments are required to apply the PMF under the Standing Directions of the Assistant Treasurer 2018.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

7.1.1 Financial instruments: Categorisation

	Contractual financial assets - loans and receivables and cash	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2021			
Contractual financial assets			
Cash and deposits	929,435	-	929,435
Receivables ^(a)			
Sale of goods and services	-	-	-
Total contractual financial assets	929,435	-	929,435
Contractual financial liabilities			
Payables ^(a)			
Supplies and services	-	248,529	248,529
Borrowings			
Lease liabilities	-	28,466	28,466
Total contractual financial liabilities	-	276,995	276,995

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

	Contractual financial assets - loans and receivables and cash	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2020			
Contractual financial assets			
Cash and deposits	876,557	-	876,557
Receivables ^(a)			
Sale of goods and services	3,814	-	3,814
Total contractual financial assets	880,370	-	880,370
Contractual financial liabilities			
Payables ^(a)			
Supplies and services	-	551,124	551,124
Borrowings			
Lease liabilities	-	58,884	58,884
Total contractual financial liabilities	-	610,007	610,007

Note: (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

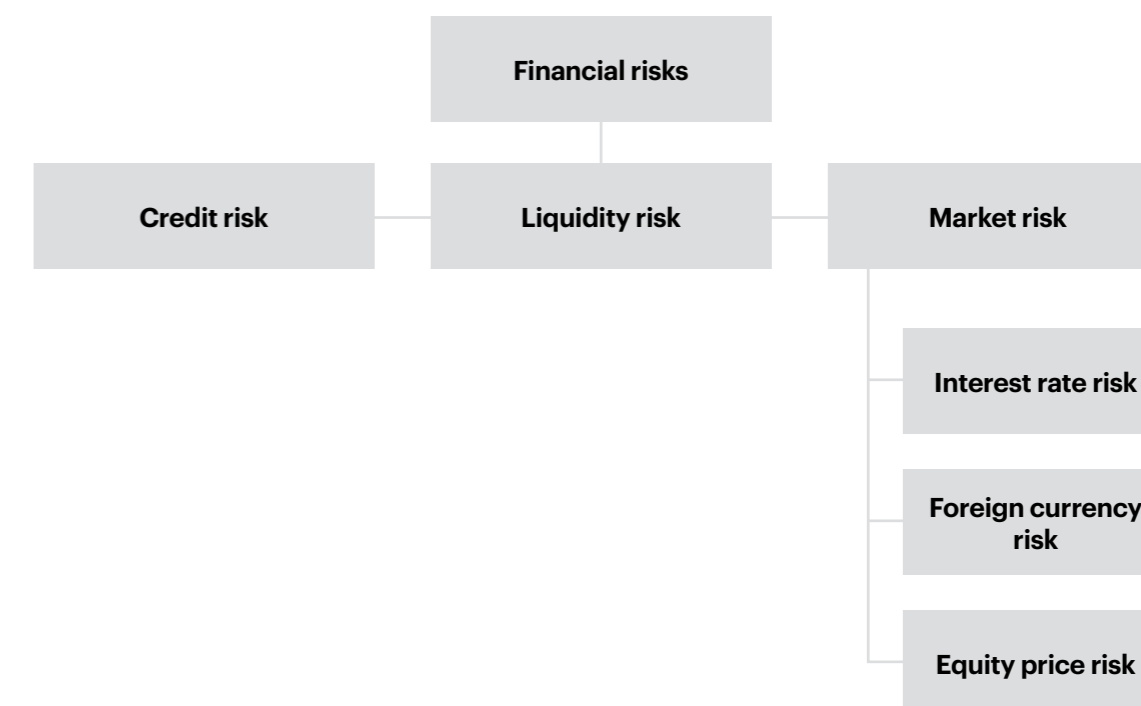
7.1.2 Financial instruments - Net holding gain/(loss) on financial instruments by category

	Total interest expense \$
2021	
Contractual financial liabilities	
Financial liabilities at amortised cost	2,052
Total contractual financial liabilities	2,052
	Total interest expense \$
2020	
Contractual financial liabilities	
Financial liabilities at amortised cost	2,326
Total contractual financial liabilities	2,326

The net holding gains or losses disclosed above are determined as follows:

- for financial liabilities measured at amortised cost, the net gain or loss is calculated by taking the interest expense, plus or minus foreign exchange gains or losses arising from the revaluation of financial liabilities measured at amortised cost; and
- for financial asset and liabilities that are mandatorily measured at or designated at fair value through net result, the net gain or loss is calculated by taking the movement in the fair value of the financial asset or liability.

7.1.3 Financial risk management objectives and policies



As a whole, the Commission's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

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 above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Commission's financial risks within the government policy parameters.

The Commission's main financial risks include credit risk, liquidity risk and interest rate risk. The Commission manages these financial risks in accordance with its financial risk management policy.

The Commission uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Executive and Audit and Risk Committee.

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Commission's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Commission. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Commission's financial assets is minimal because the main debtor is the Department of Justice and Community Safety. Credit risk in relation to receivables is monitored by management by reviewing the ageing of receivables on a monthly basis.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Commission will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments and debts that are more than 60 days overdue.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

There has been no material change to the Commission's credit risk profile in 2020-21.

Credit quality of financial assets ^(a)

2021	Financial Institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$	\$	\$	\$	\$
Financial assets					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	929,435	-	-	-	929,435
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	-	-	-	-	-
Total financial assets	929,435	-	-	-	929,435

Credit quality of contractual financial assets that are neither past due nor impaired ^(a)

2020	Financial Institution (triple-A credit rating)	Government agencies (triple-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$	\$	\$	\$	\$
Financial assets					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	876,557	-	-	-	876,557
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	3,814	-	-	-	3,814
Total financial assets	880,371	-	-	-	880,371

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

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

Statutory receivables and at amortised cost

The Commission's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance has been recognised.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Commission operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The Commission's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Financial instruments: Market risk

The Commission's exposure to market risk is deemed insignificant based on prior periods' data and current assessment of risk.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Commission does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Interest rate exposure of financial instruments

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates are set out in the table that follows.

	Interest rate exposure				
	Weighted average effective interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
	%	\$	\$	\$	\$
2021					
Financial Assets					
Cash and deposits		929,435	-	-	929,435
Receivables: ^(a)		-	-	-	-
Sale of goods and services		-	-	-	-
Total financial assets		929,435	-	-	929,435
Financial Liabilities					
Payables: ^(a)					
Supplies and services		248,529	-	-	248,529
Lease liabilities	3.25%	28,466	-	28,466	
Total financial liabilities		276,995	-	28,466	248,529
2020					
Financial Assets					
Cash and deposits		876,557			876,557
Receivables: ^(a)		3,814			3,814
Sale of goods and services		-			-
Total financial assets		880,370			880,370
Financial Liabilities					
Payables: ^(a)					
Supplies and services		551,124	-	-	551,124
Lease liabilities	3.20%	58,884	-	58,884	
Total financial liabilities		610,007	-	58,884	551,124

Note: (a) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government, and GST payables)

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission has minimal exposure to cash flow interest rate risk through cash and deposits.

7.2 Contingent assets and contingent liabilities

There were no contingent assets or liabilities at balance date not provided for in the Balance Sheet (2020 : \$Nil).

7.3 Fair value determination

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

The following assets and liabilities are carried at fair value:

- plant and equipment.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes. The Commission determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Commission determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Commission, in conjunction with the Valuer General Victoria (VGV) and the Department of Justice and Community Safety monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

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

- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

7.3.1 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The Commission currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2020-21 reporting period.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits	Payables:
Receivables:	• For supplies and services
• Other receivables	• Other payables

There have been no transfers between levels during the period.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2021	Fair value measurement at end of reporting period using Level 3 ^(a)
	\$	\$
2021		
Plant and equipment at fair value		
Plant and equipment	1,473	1,473
Total of plant and equipment at fair value	1,473	1,473

Note: (a) Classified in accordance with the fair value hierarchy.

	Carrying amount as at 30 June 2020	Fair value measurement at end of reporting period using Level 3 ^(a)
	\$	\$
2020		
Plant and equipment at fair value		
Plant and equipment	2,946	2,946
Total of plant and equipment at fair value	2,946	2,946

Note: (a) Classified in accordance with the fair value hierarchy.

There have been no transfers between levels during the period.

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the depreciated replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2021. For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 fair value movements

	Plant and equipment \$
2021	
Opening balance	2,943
Purchases (sales)	-
Transfers from the Department of Justice & Community Safety	-
Gains or losses recognised in net result	
Depreciation	(1,473)
Closing balance	1,471

	Plant and equipment \$
2020	
Opening balance	4,416
Purchases (sales)	-
Transfers from the Department of Justice & Community Safety	-
Gains or losses recognised in net result	
Depreciation	(1,473)
Closing balance	2,943

Description of significant unobservable inputs to Level 3 valuations

2021 and 2020	Valuation technique	Significant unobservable inputs	Range	Sensitivity of fair value measurement to changes in significant unobservable inputs ^(a)
Plant and equipment	Current replacement cost	"Cost per unit Useful life of plant and equipment"	"\$15,000 - \$20,000 5 to 10 years"	A significant increase or decrease in cost per unit would result in a significantly higher or lower valuation. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation

Note: (a) The cost and type of plant and equipment is varied therefore a unit cost cannot be reliably calculated. An average unit cost does not provide a meaningful figure.

Significant unobservable inputs have remained unchanged since June 2020.

7.4 Trust account balances

Trust account balances relating to trust accounts controlled by the Commission

Cash	2021				2020			
	Open- ing bal- ance as at 1 July 2020	Total receipts	Total pay- ments	Closing balance as at 30 June 2021	Open- ing bal- ance as at 1 July 2019	Total receipts	Total pay- ments	Closing balance as at 30 June 2020
	\$	\$	\$	\$	\$	\$	\$	\$
Controlled trusts								
Inter-departmental transfer trust	876,557	1,347,060	1,294,181	929,435	383,401	1,141,327	648,172	876,557
Established under section 19 of the Financial Management act 1994 to record inter-departmental transfers when no other trust arrangement exists.								
Total controlled trusts	876,557	1,347,060	1,294,181	929,435	383,401	1,141,327	648,172	876,557

8. Other disclosures

Introduction

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

Structure

- 8.1 Other economic flows included in net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Subsequent events
- 8.7 Australian Accounting Standards issued that are not yet effective
- 8.8 Glossary of technical terms
- 8.9 Style conventions

8.1 Other economic flows included in net result

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

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

	2021 \$	2020 \$
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability (revaluation gain/(loss) due to changes in bond rates).	48,090	(31,091)
Total other gain/(loss) from other economic flows	48,090	(31,091)

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the Financial Management Act 1994, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held positions of Ministers and Accountable Officers in the Department of Justice and Community Safety are as follows:

Attorney-General	The Hon. Jill Hennessy, MP	1 July 2020 - 16 December 2020
Attorney-General	The Hon. Jaclyn Symes, MP	22 December 2020 - 30 June 2021
Acting Attorney-General	The Hon. Daniel Andrews, MP	17 December 2020 - 21 December 2020
Acting Attorney-General	The Hon. Martin Pakula, MP	11 January 2021 - 26 January 2021
Secretary	Rebecca Falkingham	1 July 2020 - 30 June 2021
Acting Secretary	Corri McKenzie	12 January 2021 - 26 January 2021

The persons who held positions as Accountable Officer and Board Members of the Commission are as follows:

Commissioner	Ms Kristen Hilton	1 July 2020 - 31 May 2021
Commissioner	Ro Allen	1 June 2021 - 30 June 2021
Chair of the Board	Ms Moana Weir	1 July 2020 - 30 June 2021
Board Member	Ms Jennifer Huppert	1 July 2020 - 30 June 2021
Board Member	Ms Laurinda Gardner	1 July 2020 - 30 June 2021
Board Member	Mr Faddy Zouky	1 July 2020 - 30 June 2021
Board Member	Mr Mathew Finnis	1 July 2020 - 30 June 2021
Board Member	Ms Rebecca Dabbs	1 July 2020 - 30 June 2021
Board Member	Ms Taryn Lee	1 July 2020 - 30 June 2021

Remuneration

Income Band of the Board and Commissioner	Total Remuneration	
	2021 No.	2020 No.
\$0 – \$9,999	7	8
\$30,000 – \$39,999	1	0
\$360,000 – \$369,999	1	0
\$400,000 – \$499,999	0	1
Total	9	9

8.3 Remuneration of executives

The number of executive officers, other than ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

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

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include long service leave, other long service benefits or deferred compensation.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.4)

	2021 \$	2020 \$
Short-term employee benefits	432,462	214,742
Post-employment benefits	40,148	20,341
Other long-term benefits	23,811	53,198
Total remuneration^(a)	496,422	288,281
Total number of executives	4	1
Total annualised employee equivalents^(b)	2	1

Note: (a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are reported within the related parties note disclosure (Note 8.4). (b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.4 Related parties

The Commission is an independent statutory authority of the State of Victoria created under the Equal Opportunity Act 2010 (and previous versions of this legislation) and reports to Parliament through the Attorney-General.

Related parties of the Commission include;

- all cabinet ministers and their close family members;
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements; and
- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);

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

Key management personnel of the Commission include:

- the Commissioner
- the Executive Director
- Ms Moana Weir - Board Member (Chair)
- Ms Jennifer Huppert - Board Member
- Ms Laurinda Gardner - Board Member
- Mr Faddy Zouky - Board Member
- Mr Matthew Finnis - Board Member
- Ms Rebecca Dabbs - Board Member
- Ms Taryn Lee - Board Member

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits of Portfolio Ministers. The Ministers' remuneration and allowances are set by the Parliamentary Salaries and Superannuation Act 1968 and are reported within the Department of Parliamentary Services' Financial Report.

Compensation of KMPs	2021 \$	2020 \$
Short-term employee benefits	612,524	536,323
Post-employment benefits	51,104	42,193
Other long-term benefits	30,638	126,173
Total	694,265	704,689

Transactions and balances with key management personnel and other related parties

Outside of normal citizen type transactions, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. The Commission receives income from Government as shown in the Comprehensive Operating Statement. The Commission makes payments such as payroll tax, superannuation contributions and work cover to government related entities as shown in note 3.1.1 and audit fees to the Victorian Auditor-General's Office (VAGO) as shown in note 8.5.

Other transactions

Other related transactions requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

8.5 Remuneration of auditors

	2021 \$	2020 \$
Victorian Auditor-General's Office		
Audit of the financial statements	24,900	24,400
under-provision in prior year	4,500	-
Total remuneration of auditors	29,400	24,400

8.6 Subsequent events

There are no subsequent events.

8.7 Australian Accounting Standards issued that are not yet effective

8.7.1 Leases

Certain new and revised accounting standards have been issued but are not effective for the 2020-21 reporting period. These accounting standards have not been applied to the Model Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non Current*.

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted however the AASB has recently issued AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* to defer the application by one year to periods beginning on or after 1 January 2023. The Commission will not early adopt the Standard.

The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.

The Commission is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

8.8 Glossary of technical terms

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

Amortisation is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

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

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

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

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

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

Effective interest method is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, where appropriate, a shorter period.

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

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

Financial liability is any asset that is:

(a) a contractual obligation:

- to deliver cash or another financial asset to another entity; or
- to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or

(b) a contract that will or may be settled in the entity's own equity instruments and is:

- a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
- a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial statements comprises:

(a) a balance sheet as at the end of the period;

(b) a comprehensive operating statement for the period;

(c) a statement of changes in equity for the period;

(d) a cash flow statement for the period;

(e) notes, comprising a summary of significant accounting policies and other explanatory information;

(f) comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements; and

(g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Interest expense represents costs incurred in connection with borrowings.

It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings.

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net acquisition of non-financial assets (from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial

assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net financial liabilities is calculated as liabilities less financial assets, other than equity in public non-financial corporations (PNFC) and public financial corporations (PFC). This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements). For the PNFC and PFC sectors, it is equal to negative net financial worth.

Net financial worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

Net lending/borrowing is the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

Net operating balance or net result from transactions is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

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

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

Non-financial assets are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets, intangibles and biological assets such as commercial forests.

Non-produced assets are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

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

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

Other economic flows - other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

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

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

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

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Supplies and services generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of the Commission.

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

8.9 Style conventions

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

The notation used in the tables is as follows:

(xxx.x)	negative numbers
200x	year period
200x-0x	year period

The financial statements and notes are presented based on the illustration for a government department in the 2020-21 Model Report for Victorian Government Departments.

Appendices

Appendix 1: Disclosure index

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

Legislation	Requirement	Page reference
Standing Directions and Financial Reporting Directions		
<i>Report of operations</i>		
Charter and purpose		
FRD 22H	Manner of establishment and the relevant Ministers	102
FRD 22H	Purpose, functions, powers and duties	8, 10
FRD 8D	Departmental objectives, indicators and outputs	6, 10, 13, 15, 17
FRD 22H	Key initiatives and projects	22 – 71
FRD 22H	Nature and range of services provided	6 – 11
Management and structure		
FRD 22H	Organisational structure	74 – 77
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FRD 8D	Performance against output performance measures	6 – 7
FRD 10A	Disclosure index	154 – 156
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FRD 22H	Significant changes in financial position during the year	79
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FRD 22H	Compliance with building and maintenance provisions of Building Act 1993	88
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SD 5.2	Specific requirements under Standing Direction 5.2	102
Compliance attestation and declaration		
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Legislation	Requirement	Page reference
Standing Directions and Financial Reporting Directions		

Other requirements under Standing Directions 5.2

SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	103
SD 5.2.1(a)	Compliance with Standing Directions	94 – 153
SD 5.2.1(b)	Compliance with Model Financial Report	94 – 153

Other disclosures as required by FRDs in notes to the financial statements (a)

FRD 13	Disclosure of Parliamentary Appropriations	104
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	144
FRD 103H	Non Financial Physical Assets	115
FRD 110A	Cash Flow Statements	124
FRD 112D	Defined Benefit Superannuation Obligations	110
FRD 114C	Financial Instruments	

Note:

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

Legislation	Page reference
<i>Freedom of Information Act 1982</i>	86
<i>Building Act 1993</i>	88
<i>Protected Disclosure Act 2012</i>	88
<i>Carers Recognition Act 2012</i>	89
<i>Disability Act 2006</i>	90
<i>Local Jobs Act 2003</i>	84
<i>Financial Management Act 1994</i>	103

Appendix 2: Enquiries and complaints data

Table 1: Issues raised from enquiries

Issue	2018/19	2019/20	2020/21
Age	331	215	290
Authorising and assisting	6	15	4
Breastfeeding	30	14	15
Carer status	207	105	158
Charter of Human Rights	129	199	462
Child protection	27	25	40
Court	66	26	87
Criminal record	49	30	17
Disability	1710	1232	2326
Discriminatory advertisement	2	5	0
Discriminatory information request	84	93	291
Education	33	33	55
Employment activity	303	191	404
Employment law	144	115	56
EO - information provided	1189	878	1597
Expunged homosexual conviction			
Family Court	10	9	33
Gender identity	84	57	91
Government - Federal	56	23	52
Government - Local	7	7	45
Government - State	12	11	170
Homelessness	4	8	13
Indigenous	3	3	7

Issue	2018/19	2019/20	2020/21
Industrial activity	24	11	29
Information provided (enquiry may include multiple issues)	1177	1681	1160
Involuntary patient	19	16	30
Lawful sexual activity	39	11	23
Marital status	62	38	74
Media	5	15	14
No jurisdiction	1137	464	777
Parental status	230	205	178
Personal association	57	32	42
Physical features	112	72	69
Police	81	43	121
Political belief or activity	38	32	28
Pregnancy	121	74	79
Prisons	18	13	39
Privacy	16	6	13
Publications - Commission	45	15	3
Race	607	461	486
Racial vilification	47	144	110
Religious belief or activity	193	103	98
Religious vilification	24	15	44
RRTA - information provided	36	68	74
Sex	418	322	305
Sexual harassment	374	311	748
Sexual orientation	101	75	53
Tenancy	81	37	48
Training requests	25	27	33
Transport	0	1	2
Victimisation	292	153	189
WorkCover	3	1	1
Total	9868	7740	11083



Table 2: Complaints under the Equal Opportunity Act and Racial and Religious Tolerance Act by area and attribute

	Accommodation			Clubs			Education			Employment				Goods and services			Local Gov			No area			Sport			Total			
	18/19	19/20	20/21	18/19	19/20	20/21	18/19	19/20	20/21	18/19	19/20	20/21		18/19	19/20	20/21	18/19	19/20	20/21	18/19	19/20	20/21	18/19	19/20	20/21	18/19	19/20	20/21	
Age	7	8	16		1		9	2	5	49	36	68		29	26	42							6	1	2	100	74	133	
Authorising and assisting																					3	10	2				3	10	2
Breastfeeding							2			5	7	2		1													8	7	2
Carer status	4	7	4				9	1	1	49	69	57		19	7	8									1	81	84	71	
Disability	61	42	54	1	2	1	62	56	59	206	191	284		258	223	548							7	4	5	595	518	951	
Discriminatory information request																					6	3	3				6	3	3
Employment activity										115	80	139															115	80	139
Expunged homosexual conviction																													
Gender identity	3	2	2		1		2		2	7	6	4		13	9	16											25	18	24
Industrial activity										18	5	23		1													19	5	23
Lawful sexual activity			3							17	5	9		1	2	1											18	7	13
Marital status	4	4	8						1	15	4	31		6	4	7							1			26	12	47	
Parental status	4	7	4				4		1	45	63	52		15	7	6											68	77	63
Personal association	5	4	1				3		2	6	7	10		15	9	7											29	20	20
Physical features	1	3	2				7	1	9	17	28	15		13	13	11							1			39	45	37	
Political belief or activity							2			2	8	4		3	11	6											7	19	10
Pregnancy		2					1		1	35	23	35			3	2											36	28	38
Race	19	15	18			1	13	9	27	96	77	76		58	59	70	1						1		4	188	160	196	
Racial vilification																					4	12	16				4	12	16
Religious belief or activity	1		4				13	5	13	28	13	8		14	18	19											56	36	44
Religious vilification																					5	6	18				5	6	18
Sex	1	5	11		5		7	3	8	130	129	127		24	25	28							7	3	2	169	170	176	
Sexual harassment	1	1	3	2				1	10	111	117	82		8	12	7											122	131	102
Sexual orientation		2	1					1	2	25	11	13		11	9	8											36	23	24
Victimisation																					122	88	83				122	88	83
Total	111	102	131	3	9	2	134	79	141	976	879	1039		489	437	786	1	0	0	140	119	122	23	8	14	1877	1633	2235	

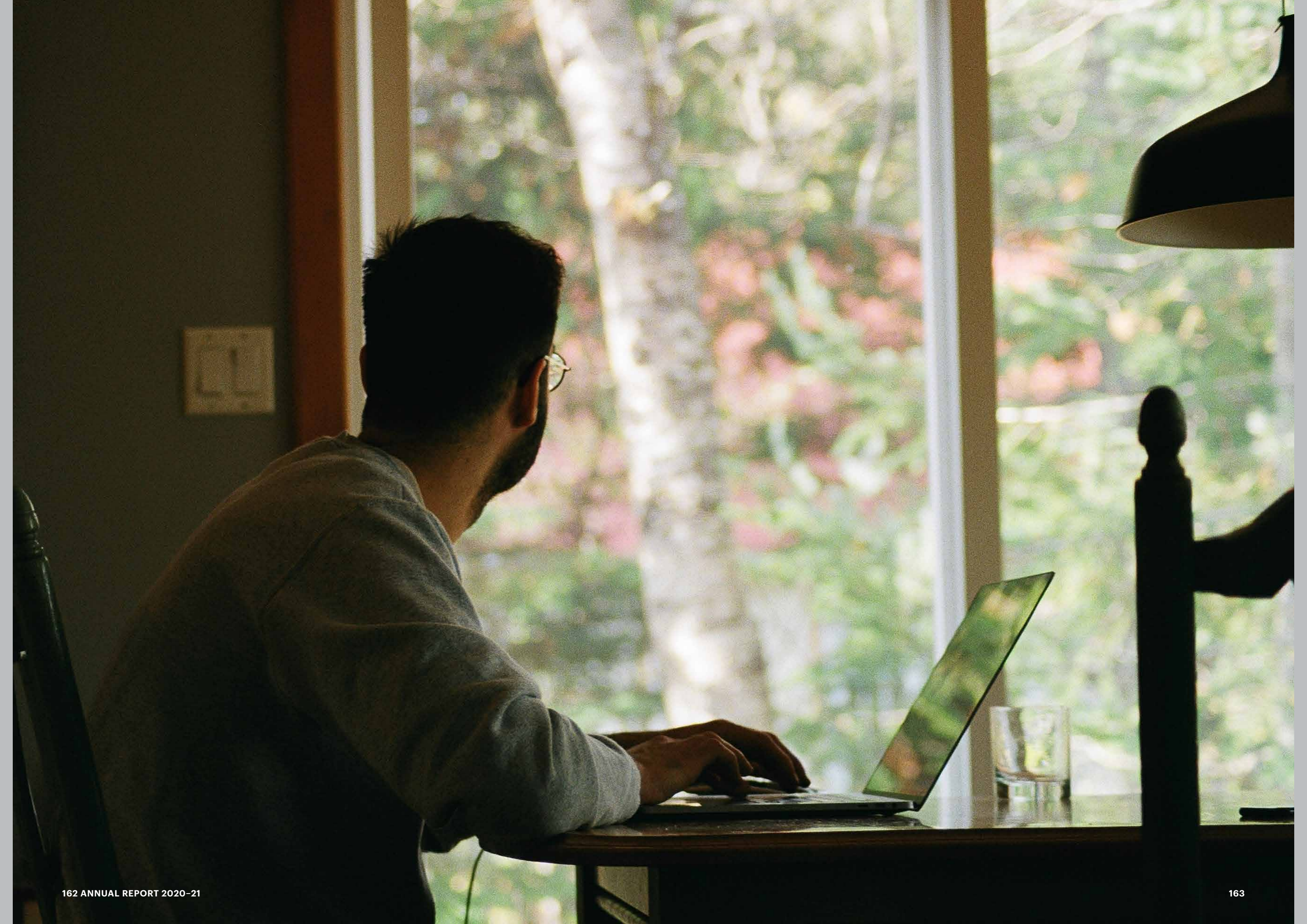


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Contact us

Enquiry Line	1300 292 153 or (03) 9032 3583
Fax	1300 891 858
NRS Voice Relay	1300 555 727 then quote 1300 292 153
Interpreters	1300 152 494
Email	enquiries@veohrc.vic.gov.au
Live chat	livechat.humanrights.vic.gov.au
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