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| FRD 30 |  | Standard requirements for the publication of annual reports (April 2024) |
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| Purpose |  | To prescribe:  design and print specifications  source for information on tabling instructions  accessibility requirements  specification of monetary amounts to be expressed (for rounding purposes)  for Victorian Government entity annual reports to ensure consistency, cost minimisation and low environmental impact. |
| Application | 2.1 | Applies to all entities defined as either a public body or a department under section 3 of the *Financial Management Act 1994* (FMA). Public entities as defined by section 5 of the *Public Administration Act 2004* are encouraged to apply this FRD. |
| Operative date | 3.1 | **Reporting periods commencing on or after 1 July 2023.** |
| Requirements | 4.1 | Annual reports are to be produced in accordance with the photography, design, content development, print, accessibility and digital first specifications detailed in this direction. |
|  | 4.2 | Government entities are expected to obtain value for money in procuring services relating to annual reports. Digital first principles should be applied with printing kept to a minimum. |
|  | 4.3 | Annual reports are reports of the financial and business operations of an entity, produced to comply with legislation and financial reporting directions. They are not marketing documents. Where entities require corporate marketing publications, such documents should be produced in recognition of that primary objective. |
|  | 4.4 | The content of annual reports should meet the minimum reporting requirements, as prescribed by relevant legislation and Australian accounting standards. |
|  | 4.5 | **The financial statements of the entity must be expressed to the nearest dollar except where the total assets, or revenue, or expenses of the entity are greater than:**   * **$10 000 000, when the amounts shown in the financial statements may be expressed by reference to the nearest $1 000; or** * **$1 000 000 000, when the amounts shown in the financial statements may be expressed by referencing to the nearest $100 000.** |
| Procedure | 5.1 | General |
|  |  | Annual reports are to be developed in line with the design, content development, photography and print specifications below, to ensure costs of producing these reports are reasonable and where possible, reduced. |
|  |  | These guidelines have also been developed to ensure greater consistency in the quality of annual reports across public bodies and departments. |
|  | 5.2 | Photography |
|  |  | Photography should not be commissioned for annual reports. Existing, approved images may be produced in full colour on the cover of an annual report.  Internal page photographs and photographs of senior management are not necessary in an annual report. Entities may include approved photos of their Minister(s) and Secretary/CEO/organisation head. Where internal images are included, they are to be printed in black and white.  The standard approval process for the use of photos applies to those used in annual reports. They must be approved for the specific use, talent release forms signed and appropriate to the content (i.e. not a non‑Victorian stock image). |
|  | 5.3 | **Design** |
|  |  | High end design is strongly discouraged as it is not appropriate for annual reports.  Covers may be designed in full colour, however, internals should be kept to one colour (black). Colours may be used where it is essential to enable the readability and legibility of complex charts, graphs, maps or diagrams.  Whole of government branding guidelines should be applied. |
|  | 5.4 | **Content development** |
|  |  | The contents of annual reports should be easy to read and find, through the use of headings, a table of contents and the disclosure index.  Jargon and complex language should be avoided.  Case studies or examples can be used to illustrate achievement of outputs, however the detail provided in these examples should be kept to a minimum. If an entity wants to promote an achievement by its organisation an alternative channel such as a website should be used.  Where possible, content should be developed, written and edited in house, to reduce the costs of engaging external writers and/or editors. If content is kept to a minimum, to meet basic reporting requirements, the need for an external writer or editor can also be reduced |
|  | 5.5 | ***‘*Digital first’ availability**Annual reports must be provided on the relevant department’s website in PDF and accessible Word formats. The **number of printed copies** should be kept to a minimum.  Print copies are also no longer required for tabling in Parliament, however, a fixed amount of print copies may still be provided to Parliament. Print copies should be produced only for tabling in Parliament (if preferred) and to provide to stakeholders who are not able to access the report online.  If you have a mailing list of recipients of the annual report, stakeholders should be directed to electronic versions on websites. Mailing lists should be reviewed annually. |
|  | 5.6  5.7 | **Accessibility**  The Victorian Government is committed to open and inclusive communication principles, including providing accessible digital content and services to all Australians regardless of disability, culture, or environment.   All Victorian Government online content must comply with WCAG 2.1 Accessibility standards (Level AA). The Victorian Government's ‘Accessibility guidelines for government communications’ should be followed when preparing annual reports. The guidelines provide information on accessibility statements and options for alternative formats, creating accessible print documents and communicating effectively and inclusively with various disability groups.  **Print** |
|  |  | ***Number of pages***  The **number of pages** in annual reports should be kept to a minimum, within the context of supplying all information required to meet financial reporting legislative requirements. This requirement should also be balanced with maintaining good design principles of readability and clean, clear layout. |
|  |  | ***Standard sizes***  Printed copies of annual reports must be produced with a finished size of **A4** (297mm x 210mm), in **portrait** format. Individual pages may have a landscape orientation if it facilitates the proper understanding of information such as tables, charts, graphs, maps or diagrams that would otherwise be difficult to read. Non‑standard sizes are not permitted. |
|  |  | ***Stock selection***  Environmentally suitable paper stocks must be selected for covers and internal pages as per existing government policy.  Uncoated stocks are **preferable** and **highly encouraged**, for covers and internal pages of annual reports.   * + - **110gsm** **to 140gsm** is preferable for internal pages of an annual report.     - **250gsm to 300gsm** is preferable for covers of an annual report. |
|  |  | ***Finishing***  Perfect binding is required for annual reports.  Coatings or varnishes are not to be applied to cover or internal stocks.  Finishing elements such as spot varnish, die cutting or embossing must not be used.  Additional packaging, such as plastic folders or boxes, is also not to be used. |
| Definitions | 6.1 | **Bleeds** –printing that extends to the edge of a sheet or page after trimming. |
|  | 6.2 | **Die cutting** – process of cutting irregular shapes in paper using a die, or shaped cutting tool. |
|  | 6.3 | **Digital first** – information being made available online in an accessible digital format in preference to print copies. |
|  | 6.4 | **Embossing** – process of creating raised images and designs in paper and other materials. |
|  | 6.5 | **Environmentally sustainable paper stocks –** paper stocks that are either certified by the Forest Stewardship Council (FSC) or Program for the Endorsement of Forest Certification (PEFC). |
|  | 6.6 | **Grams per square metre (gsm)** – A method of indicating the substance of paper or board (whatever the size of the paper/board or number of sheets in the package) on the basis of weight in grams per square metre. |
|  | 6.7 | **Perfect binding** – the application of adhesive to the spine-gathered pages which, when dry, keeps them securely bound. The drying process is quick and is completed within a few hours. |
|  | 6.8 | **Portrait** – a vertical orientation of the paper in which the page is taller than it is wide. |
|  | 6.9 | **Spot varnish** – varnish applied to particular sections of a page to highlight a particular image, graphic or word. |
|  | 6.10 | **Uncoated stock –** does not have a coating and is absorbent and soft in appearance. Most of the high percentage recycled papers are uncoated. |
|  | 6.11 | **Varnishing –** to apply oil, synthetic, spirit, cellulose or water varnish to printed matter by hand or machine to enhance its appearance or increase its durability |
| Relevant pronouncements | 7.1 | All financial reporting directions relating to the content of annual reports (e.g. FRD22 and FRD29) are impacted by this FRD. |
|  | 7.2 | Reference to this FRD is made in the *Model Report for Victorian Government Departments*, in both the introductory chapter and the Model Report of Operations. |
| Background | 8.1 | Victorian government entities produce annual reports that are presented to Parliament each year. The Government has a desire to ensure that these reports are consistent, appropriate and adhere to reporting directions and legislation. |
|  | 8.2 | This FRD was first issued in March 2010. It was revised in:   * March 2011 to amend the print specifications in relation to the preferred paper stock. * April 2015 to update the print specifications in relation to the use of colour, reflecting that digital printing now uses four colours as a standard. There is no expected change in the cost or process whether one or four colours are used. The revised FRD also reflects the relocation of requirements from Standing Direction 4.2(d) to this FRD in relation to rounding when presenting financial statements.   January 2016 to update the print specifications to allow entities to present individual pages in the annual report in a landscape format, to improve the readability and understanding of information, such as tables, charts and graphs. The definitions for embossing and portrait have also been updated.  May 2017 to update the design specifications to refer to whole of Victorian Government branding, and update the print specifications to include PUR binding as an option under finishing. The definitions for PUR and perfect binding have been included, and updated for environmentally sustainable paper stocks. Appendix 1 design and print specifications has been removed to ensure only mandatory requirements are reflected in the FRD and to remove any duplication of information.  September 2019 to provide clarification of the recyclability of coated stock.  April 2024 to update printing requirements, digital first principles, online availability and accessibility compliance. |