



*High Court of Australia*



*ANNUAL REPORT*  
*2011–2012*

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**High Court of Australia**

Canberra ACT 2600

September 2012

Dear Attorney

In accordance with section 47 of the *High Court of Australia Act 1979* (Cth), I submit on behalf of the High Court and with its approval a report relating to the administration of the affairs of the Court under section 17 of the Act for the year ended 30 June 2012, together with financial statements in respect of the year in the form approved by the Minister for Finance.

Section 47(3) of the Act requires you to cause a copy of this report to be laid before each House of Parliament within 15 sitting days of that House after its receipt by you.

Yours sincerely



**Andrew Phelan**

Chief Executive and Principal Registrar  
of the High Court of Australia

The Honourable Nicola Roxon MP  
Attorney-General  
Parliament House  
Canberra ACT 2600



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*PART ONE  
PREAMBLE*





*This is the 33rd report prepared as required by the High Court of Australia Act 1979 (Cth).*

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## *PART TWO INTRODUCTION*



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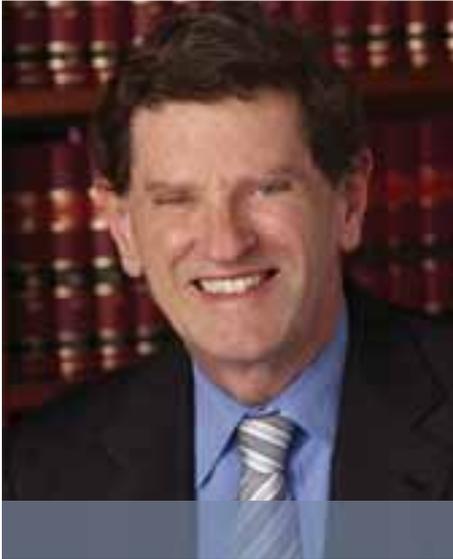


*The High Court of Australia is the nation's highest court. It is established by the Constitution for the resolution of constitutional disputes. It is also the nation's final court of appeal. The Court sits in Canberra and, when there is sufficient business, it may sit in Brisbane, Adelaide, Perth or Hobart.*

There are seven Justices of the Court. Ordinarily, constitutional cases are heard by all seven Justices. Appeals are usually heard by five or seven Justices. Before an appeal is heard the Court must have granted leave or special leave to appeal. Special leave applications are first examined by a panel of Justices, usually two. If the panel decides that special leave should be refused without oral argument, a disposition to that effect, with reasons, is published by the members of the panel, sitting in open court. If the panel considers that the application should be heard in

court, it is so listed and proceeds to an oral hearing. Such hearings usually take place before two or three Justices and are heard in Canberra, Sydney and Melbourne, including sometimes by video-link between capital cities. Interlocutory applications are heard by a single Justice, usually in the capital city in which they reside, or by video-link from Canberra.

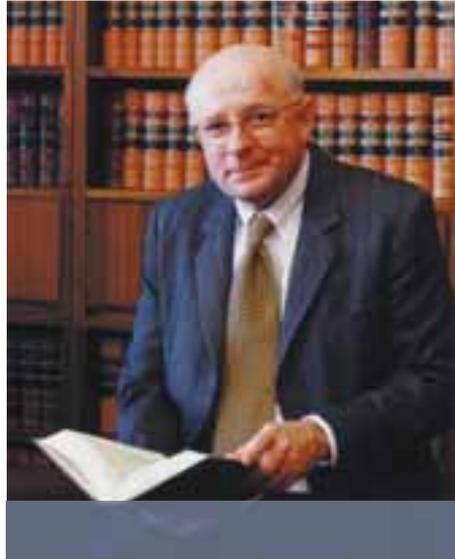
At 30 June 2012, the seven Justices of the High Court were:



## Chief Justice Robert French AC

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Robert Shenton French was appointed Chief Justice of the High Court of Australia in September 2008. At the time of his appointment he was a judge of the Federal Court of Australia, having been appointed to that office in November 1986. He graduated from the University of Western Australia in science and law. He was admitted in 1972 and practised as a barrister and solicitor in Western Australia until 1983 when he went to the Western Australian Bar. From 1994–98 he was President of the National Native Title Tribunal. At the time of his appointment he was an additional member of the Supreme Court of the Australian Capital Territory and a member of the Supreme Court of Fiji. He was also a Deputy President of the Australian Competition Tribunal and a part-time member of the Australian Law Reform Commission. From 2001 until January 2005 he was president of the Australian Association of Constitutional Law. Chief Justice French was appointed a Companion in the General Division of the Order of Australia in 2010.



## Justice William Gummow AC

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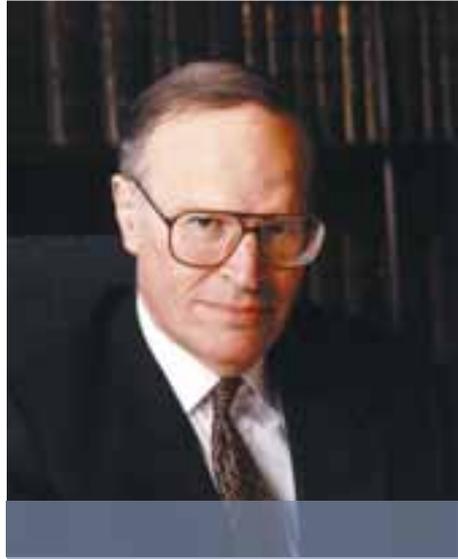
William Montague Charles Gummow was appointed to the Court in April 1995. At the time he was a judge of the Federal Court of Australia. He had held that office since 1986. He graduated from the University of Sydney as a Bachelor of Arts and Master of Laws. After 10 years in practice as a solicitor, he was admitted to the New South Wales Bar in 1976. He was appointed a Queen's Counsel in 1986. For 30 years he lectured part-time at the University of Sydney. He is the author and editor of several texts on equity and trusts. Justice Gummow was appointed a Companion in the General Division of the Order of Australia in 1997.



## Justice Kenneth Hayne AC

Kenneth Madison Hayne was appointed to the Court in September 1997. At the time of his appointment he was a judge of the Victorian Court of Appeal, having been appointed one of the foundation judges of that Court in 1995. He graduated in arts and law from the University of Melbourne. He was Victoria's Rhodes Scholar in 1969 and graduated as a Bachelor of Civil Law from Oxford University.

He joined the Victorian Bar in 1971, and was appointed a Queen's Counsel in 1984. He practised in state and federal courts principally in commercial, constitutional and general civil matters. He was appointed a judge of the Victorian Supreme Court in 1992. Justice Hayne was appointed a Companion in the General Division of the Order of Australia in 2002.



## Justice Dyson Heydon AC

John Dyson Heydon was appointed to the Court in February 2003, after having been a judge of the New South Wales Court of Appeal since 2000. He graduated in arts from the University of Sydney, and, as the Rhodes Scholar for New South Wales in 1964, graduated as Master of Arts and Bachelor of Civil Law from Oxford University.

He was admitted to the New South Wales Bar in 1973 and was appointed a Queen's Counsel in 1987. At age 34, he was elected dean of the University of Sydney Law School for 1978–79. He practised at the Bar from 1979 until his appointment to the Court of Appeal. He has published a number of legal texts, including his first book, *The Restraint of Trade Doctrine* in 1971. Justice Heydon was appointed a Companion in the General Division of the Order of Australia in 2004.



## Justice Susan Crennan AC

Susan Maree Crennan was appointed to the Court in November 2005. At the time of her appointment she was a judge of the Federal Court of Australia, having been appointed to that office in February 2004. She was educated at the University of Melbourne (BA and PostgradDipHist) and the University of Sydney (LLB).

Justice Crennan was admitted to the New South Wales Bar in 1979 and joined the Victorian Bar in 1980. She was appointed a Queen's Counsel in 1989. Justice Crennan was President of the Australian Bar Association 1994–95, Chairman of the Victorian Bar Council in 1993–94, and a Commissioner for Human Rights in 1992. Justice Crennan was appointed a Companion in the General Division of the Order of Australia in 2008.



## Justice Susan Kiefel AC

Susan Mary Kiefel was appointed to the Court in September 2007. At the time of her appointment she was a judge of the Federal Court of Australia and the Supreme Court of Norfolk Island. She served as a judge of the Supreme Court of Queensland in 1993–94 before joining the Federal Court. She was admitted to the Queensland Bar in 1975 and was the first woman in Queensland to be appointed Queen's Counsel, in 1987. Justice Kiefel served as a part-time Commissioner of the Australian Law Reform Commission from 2003 to 2007. She has a Masters of Laws degree from Cambridge University. Justice Kiefel was appointed a Companion in the General Division of the Order of Australia in 2011.



## Justice Virginia Bell AC

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Virginia Margaret Bell was appointed to the Court in February 2009. At the time of her appointment she was a judge of the New South Wales Court of Appeal. She graduated from the University of Sydney as a Bachelor of Laws in 1977. After seven years as a solicitor with the Redfern Legal Centre, she was admitted to the New South Wales Bar in 1984 and was appointed a Senior Counsel in 1997. Justice Bell practised as a public defender between 1986 and 1989 before returning to the private Bar. Between 1994 and 1997 she was a counsel assisting the Royal Commission into the New South Wales Police Service. Justice Bell was appointed a judge of the Supreme Court of New South Wales in March 1999. She served as president of the Australasian Institute of Judicial Administration from 2006 to 2008. Justice Bell was appointed a Companion in the General Division of the Order of Australia in 2012.





*PART THREE*  
*CHIEF JUSTICE'S OVERVIEW*



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*Images: Court Entry Doors by Les Kossatz and George Baldessin, Courtroom One*



*The High Court of Australia exercises the judicial power of the Commonwealth vested in it by s 71 of the Constitution. It exercises that power in its original and appellate jurisdictions which are conferred upon it directly by the Constitution and by laws made under the Constitution. There are seven Justices, four men and three women, each appointed until the age of 70.*

The Justices administer the affairs of the Court pursuant to s 17 of the *High Court of Australia Act 1979* (Cth). They are assisted in that task by the Chief Executive and Principal Registrar, Mr Andrew Phelan, and by the senior staff of the Court. There are committees of the Court consisting of two or more Justices assisted by relevant Court staff. Those committees relate to: Finance, Information Technology, Rules, Public Information, Library Services and the production of the Annual Report.

In 2011-2012 the Court decided 384 special leave applications, 59 appeals, three cases involving applications for Constitutional Writs and nine other cases. Ninety two per cent of applications for

leave and special leave to appeal and 48% of appeals decided by the Court during the reporting year were completed within nine months of filing.

The range of matters decided by the Court continues to reflect its function as the final appellate and constitutional Court of Australia. The Court does not choose the cases which begin in the Court. However in determining whether or not to grant special leave to appeal from a decision of another court, the Court has regard to whether the proceedings involve a question of law that is of public importance or in respect of which there is a need to resolve differences of opinion between different courts or within the one court as to the state of the

law. The Court may also have regard to whether the interests of the administration of justice either generally or in the particular case require consideration of the judgment to which the application for special leave relates.

Cases decided by the Court in the reporting period covered subject areas including the spending power of the Executive Government of the Commonwealth, the constitutional validity of certain taxes, criminal law including principles relating to sentencing and parole, military justice, the *Victorian Charter of Human Rights and Responsibilities Act*, the removal of asylum seekers to third countries, and the obligations of internet service providers to prevent infringement of film copyright by their customers.

At the time of the last Annual Report the Government had announced in the 2011-2012 Budget that it would provide the Court with an additional \$1,500,000 in base funding beginning in 2011-2012 to enable it to meet its operational costs and to maintain services. That funding has been made available. The financial statements for the reporting year nevertheless show a deficit of \$7,099,000. That apparent deficit results from the inclusion in the Court's operating expenses, for the year, of a figure of \$4,413,000 for depreciation of non-financial assets for which the Court does not receive appropriation funding. It also includes a revaluation decrement of the Court's library holdings totalling \$3,357,000. As against that the Court received an equity injection for the purchase of non-financial assets in 2011-2012 totalling \$4,140,000. After allowances made for that depreciation and revaluation, the Court's underlying surplus was \$0.143 m.

During the year a number of projects were commenced on the building and its precinct. The restoration of the cascade waterfall was completed. Work was undertaken to rectify the Court building forecourt's interface with the National Portrait Gallery. The House of Representatives and Senate passed resolutions approving plans to undertake work on the western part of the Court building forecourt to meet safety and structural concerns.

The Court has continued to undertake public education and visitor programs as a way of enhancing awareness of its constitutional role and the rule of law. The development and training of the Court's Guide team continues. The Court Guides conduct tours of the High Court building and its courtrooms and provide information to visitors and school groups on the role, history and architecture of the Court. During the reporting period approximately 45,000 visitors came to the Court. 30,000 school students received guided tours of the Court and presentations on its constitutional and appellate role. Two public lectures in the High Court public lecture series were delivered at the Court during the reporting period by Professor Fiona Wheeler and Professor Cheryl Saunders AO.

I take the opportunity of thanking the Chief Executive and Principal Registrar, the senior officers of the Court, and the members of the staff of the Court for the assistance which they have provided to the Justices during the financial year ended 30 June 2012.





## *PART FOUR* *THE YEAR IN REVIEW*



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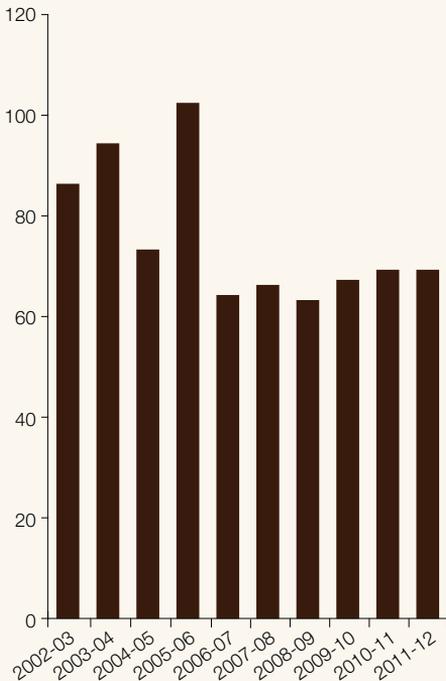
## Judicial Workload

### Full Court hearings and decisions

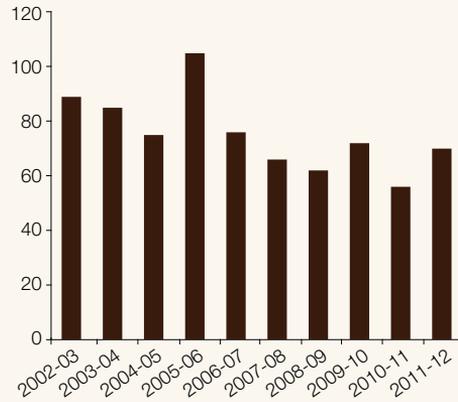
As shown in the following graphs, the numbers of Full Court hearings and decisions in 2011-12 were comparable with averages for both during the past 10 years.

Of the civil and criminal appeals decided by the Full Court in 2011-12, the decision was given in 53 per cent of cases within six months of the hearing of argument. The decision was given in 29 per cent of the cases within three months of the hearing.

### Full Court hearings (other than special leave applications)

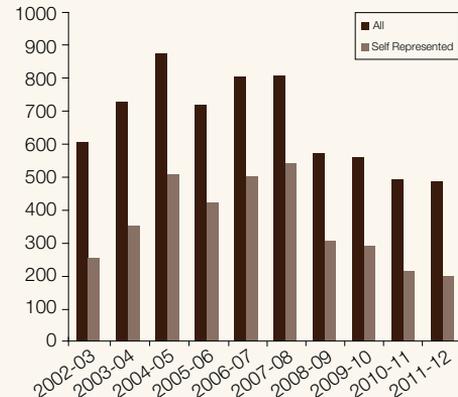


### Full Court decisions (other than special leave applications)



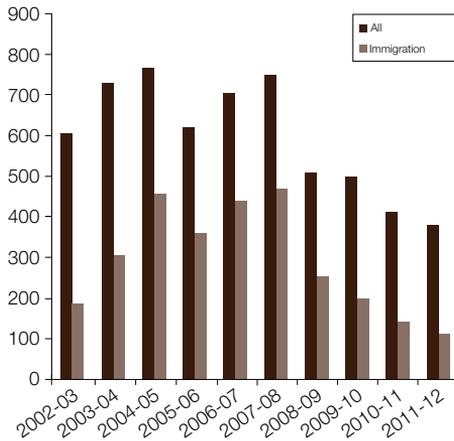
### Applications for Special Leave

The following table demonstrates the proportion of applications filed by self-represented litigants in the past 10 years. Forty one per cent of special leave applications were filed by self-represented litigants in 2011-12.



The proportion of civil special leave applications involving immigration matters dropped from 34 per cent in 2010-11 to 30 per cent during 2011-12. The following table illustrates the number of immigration matters as a proportion of civil special leave applications filed in the past 10 years. Eighty four per cent of the immigration applications filed in 2011-12 were filed by self represented litigants.

### Immigration matters as a proportion of civil special leave applications filed



Forty nine per cent of the applications for leave or special leave to appeal decided by the Court during 2011-12 were determined on the papers, in accordance with the procedures in the *High Court Rules 2004* governing the consideration of applications. Fifty per cent of the applications for leave or special leave to appeal decided during 2010-11 were determined on the papers.

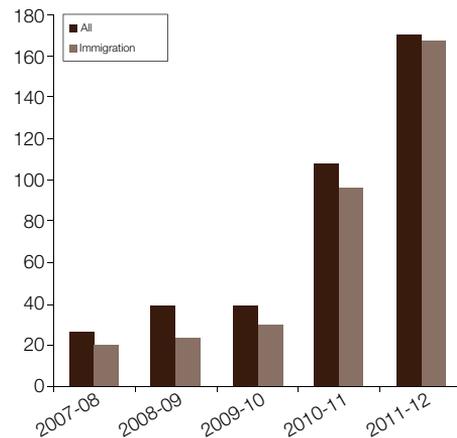
### Constitutional Writs

The number of applications for constitutional writs filed in 2011-12 was 170. This is a significant increase from the 108 applications filed in 2010-11. The increase reflects a larger number of applications filed in respect of immigration

matters, most of which have been stood over pending the determination of four test cases heard by the Court in February 2012.

The proportion of applications for constitutional writs involving immigration matters also increased from 89 per cent in 2010-11 to 98 per cent during 2011-12. The following table illustrates the number of immigration matters as a proportion of applications for constitutional writs filed in the past 5 years.

### Constitutional Writs filed



### Publication of Written Submissions

The Court has since January 2011 made available on the Court's website the written submissions filed on behalf of the parties in advance of Full Court hearings. It is hoped that the publication of the submissions will assist people interested in following the legal argument in cases and provide a broader picture of the Court's work.

This resource has proved popular, with a total of 138, 939 hits on the cases index pages in the period. The individual case pages where the written submissions are loaded account for 22 per cent of the Court's website usage.

## Court funding

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In 2011–12 income including revenue from appropriations, amounted to \$17.058m and operating expenses were \$24.158m, resulting in a deficit of \$7.099m.

The Court does not receive appropriation funding for depreciation of non-financial assets totalling \$4.413m, which forms part of operating expenses. Also included in operating expenses for 2011–12 was a revaluation decrement of the Court's library holdings totalling \$3.357m.

The Court's underlying operating result (following the removal of the non-cash and unfunded items including the gain from transfer of the portraits from the Historic Memorials Collection of \$0.527m, the revaluation decrement of the library holdings and unfunded depreciation expense) was a surplus of \$0.143m.

## Public information and visitor programs

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Following the significant enhancement of the Court's website in early 2011, a wide range of information relating to the judicial work of the Court is accessible on-line. Very comprehensive, near real time information is now available (see [www.hcourt.gov.au/cases/current-cases-submissions](http://www.hcourt.gov.au/cases/current-cases-submissions) and [www.hcourt.gov.au/cases/cases-heard](http://www.hcourt.gov.au/cases/cases-heard)) on the conduct of matters set down for hearing or which have been heard, including written submissions and transcripts of oral arguments. This facility has been well received, including by lawyers, academics and journalists.

## The High Court building and its precinct

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During 2011-12 the Court undertook various projects to maintain and enhance the heritage values of the precinct, including the building. These are discussed in more detail in Part VI. They included:

- completion of the restoration of the cascade waterfall, as enabling the waterfall to operate from rainwater
- work to rectify the Court building forecourt's interface with the National Portrait Gallery
- obtaining House of Representatives and the Senate resolutions approving plans to rectify safety and structural issues with the western part of the Court building forecourt and completing other works preparatory to undertaking this major repair activity

## Links and visits

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During 2011–12, the Court maintained its many links with courts, judges and legal organisations in the region and around the world. The Court welcomed a number of international visitors, including:

- delegations of judges, senior lawyers and court administrators from Canada, Indonesia, Japan, the Philippines, Republic of Korea, People's Republic of China, United States of America;
- parliamentarians and parliamentary and government officials from Indonesia, Mongolia, Pakistan, People's Republic of China, the Republic of Ireland, Sweden, Iraq and United States of America; and
- legal academics and law students from Australia, Israel, Singapore and the United States of America.



## PART FIVE BACKGROUND INFORMATION



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*Images: The Public Hall of the High Court building in Canberra is an outstanding example of late modern Brutalist architecture.*



## Establishment

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*The High Court of Australia is established by section 71 of the Constitution which provides, in part:*

*The judicial power of the Commonwealth shall be vested in a Federal Supreme Court, to be called the High Court of Australia, and in such other federal courts as the Parliament creates, and in such other courts as it invests with federal jurisdiction.*

To the extent that legislative provision was necessary, the Court was given the power to administer its own affairs by the *High Court of Australia Act 1979* (Cth). The minister responsible for the Court's administration is the Commonwealth Attorney-General.

## Functions and powers

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The Constitution confers both appellate and original jurisdiction upon the High Court. Appeals from the Supreme Courts of the states and territories, the Federal Court of Australia and the Family Court of Australia are heard if special leave is granted by the Court. The Family Court also has power to grant special leave but this is rarely exercised. Under the Constitution, the High Court is the final arbiter of constitutional questions. Such questions may come on appeal from a lower court or may be initiated by an application to the High Court itself. Appeals may also be brought to the High Court from the Supreme Court of the Republic of Nauru.

## Sittings of the Court

The Court conducts its sittings in Canberra and such other places as are determined by a Rule of Court made by the Justices in the preceding year. Approximately two-thirds of all sitting days of the Full Court are in Canberra. In addition, applications for special leave to appeal to the Court are heard regularly in Sydney and Melbourne, and the Court continues the practice, established on its inauguration, of sitting in Brisbane, Adelaide, Perth and Hobart if warranted by the amount of business. When sitting in Sydney, Melbourne, Brisbane, Adelaide and Perth, the Court uses Commonwealth Law Courts buildings. In Hobart, facilities are available with the cooperation and assistance of the Tasmanian Supreme Court.

## Seat of the Court

Section 14 of the *High Court of Australia Act 1979* (Cth) provides that the seat of the High Court shall be at the seat of government in the Australian Capital Territory.

The High Court building in Canberra is located on 3.4 hectares of land fronting the shores of Lake Burley Griffin in the Parliamentary Zone. The Court is forty metres tall, and consists of three courtrooms, Justices' chambers, the Court's Principal Registry, library, administrative wing and large public hall. Its total floor area, including car parks and patios, is approximately 29 400 square metres.

The Court was designed by architectural firm Edwards Madigan Torzillo and Briggs Pty Ltd, the winners of a national

architectural design competition held in 1972–73. The builder was PDC Constructions (ACT) Pty Ltd. Construction costs totalled \$46.5m. The building was opened by Her Majesty Queen Elizabeth II on 26 May 1980.

## Appointment of Justices of the Court

Under section 72 of the Constitution, Justices of the High Court:

- are appointed by the Governor-General in Council
- cannot be removed except by the Governor-General in Council on an address from both Houses of Parliament in the same session, praying for such removal on the grounds of proved misbehaviour or incapacity
- receive such remuneration as the Parliament may fix; but the remuneration shall not be diminished during their continuance in office
- must retire on attaining the age of 70 years.

Part II of the *High Court of Australia Act 1979* (Cth) contains further provisions concerning the Court and the justices, including:

- the Attorney-General shall, before an appointment is made to a vacant office of Justice of the Court, consult with the Attorneys-General of the states in relation to the appointment
- a person shall not be appointed as a justice unless:
  - he or she has been a judge of a court created by the parliament or of a court of a state or territory, or

- he or she has been enrolled as a barrister or solicitor or as a legal practitioner of the High Court or of a Supreme Court of a state or territory for not less than five years
- a justice is not capable of accepting or holding any other office of profit within Australia
- the Chief Justice and the other justices shall receive salary and other allowances at such rates as are fixed from time to time by Parliament.

## Composition of the Court

The Justices of the High Court in 2011-12 and the dates they were sworn in, are as follows:

Chief Justice French AC	1 September 2008
Justice Gummow AC	21 April 1995
Justice Hayne AC	22 September 1997
Justice Heydon AC	11 February 2003
Justice Crennan AC	8 November 2005
Justice Kiefel AC	3 September 2007
Justice Bell AC	3 February 2009

## Chief Justices and Justices of the Court

There have been 12 Chief Justices and 42 Justices since the High Court was established in 1903, including the current members of the Court.

Three members of the Court – Sir Isaac Isaacs, Sir Ninian Stephen and Sir William Deane – resigned to be appointed to the office of Governor-General.

The name and years of service of each Chief Justice and High Court Justice are:

### Chief Justices of the Court

Sir Samuel Walker Griffith	1903–19
Sir Adrian Knox	1919–30
Sir Isaac Alfred Isaacs	1930–31
Sir Frank Gavan Duffy	1931–35
Sir John Greig Latham	1935–52
Sir Owen Dixon	1952–64
Sir Garfield Edward John Barwick	1964–81
Sir Harry Talbot Gibbs	1981–87
Sir Anthony Frank Mason	1987–95
Sir (Francis) Gerard Brennan	1995–98
(Anthony) Murray Gleeson	1998–2008
Robert Shenton French	2008–

### Justices of the Court

Sir Edmund Barton	1903–20
Richard Edward O'Connor	1903–12
Sir Isaac Alfred Isaacs	1906–30
Henry Bournes Higgins	1906–29
Sir Frank Gavan Duffy	1913–31
Sir Charles Powers	1913–29
Albert Bathurst Piddington	1913–13
Sir George Edward Rich	1913–50
Sir Hayden Erskine Starke	1920–50
Sir Owen Dixon	1929–52
Herbert Vere Evatt	1930–40
Sir Edward Aloysius McTiernan	1930–76
Sir Dudley Williams	1940–58
Sir William Flood Webb	1946–58
Sir Wilfred Kelsham Fullagar	1950–61
Sir Frank Walters Kitto	1950–70

Sir Alan Russell Taylor 1952–69
Sir Douglas Ian Menzies 1958–74
Sir Victor Windeyer 1958–72
Sir William Francis Langer Owen 1961–72
Sir Cyril Ambrose Walsh 1969–73
Sir Harry Talbot Gibbs 1970–81
Sir Ninian Martin Stephen 1972–82
Sir Anthony Frank Mason 1972–87
Sir Kenneth Sydney Jacobs 1974–79
Lionel Keith Murphy 1975–86
Sir Keith Arthur Aickin 1976–82
Sir Ronald Darling Wilson 1979–89
Sir (Francis) Gerard Brennan 1981–95
Sir William Patrick Deane 1982–95
Sir Daryl Michael Dawson 1982–97
John Leslie Toohey 1987–98
Mary Genevieve Gaudron 1987–2003
Michael Hudson McHugh 1989–2005
William Montague Charles Gummow 1995–
Michael Donald Kirby 1996–2009
Kenneth Madison Hayne 1997–
Ian David Francis Callinan 1998–2007
(John) Dyson Heydon 2003–
Susan Maree Crennan 2005–
Susan Mary Kiefel 2007–
Virginia Margaret Bell 2009–





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*Images: View of the Court building from the forecourt*



## Overview

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*Statutory provisions covering the administration of the High Court appear primarily in Part III of the High Court of Australia Act 1979 (Cth).*

Of particular relevance are section 17 (administration of the Court), section 19 (functions and powers of the Chief Executive and Principal Registrar) and section 26 (officers and employees). The operations of the Registry, which is under the control of the Chief Executive and Principal Registrar, are provided for in Part IV of the Act. Part V deals with Court finances and accounts.

The High Court's executive team comprises Chief Executive and Principal Registrar Andrew Phelan, the Senior Registrar Carolyn Rogers, the Court Librarian Petal Kinder, the Manager Corporate Services Jeff Smart and the Senior Executive Deputy Registrar Ben Wickham.



## Chief Executive and Principal Registrar

Section 18 of the *High Court of Australia Act 1979* (Cth) provides for the appointment by the Governor-General, upon the nomination of the Court, of the Chief Executive and Principal Registrar of the High Court. The Chief Executive and Principal Registrar holds office for such period, not exceeding five years, as is specified in the instrument of his or her appointment, but is eligible for re-appointment (section 20(1)).

The current Chief Executive and Principal Registrar, Mr Andrew Phelan, was originally appointed to the position on 20 July 2007 and was reappointed for a further five years from 20 July 2012.

The Chief Executive and Principal Registrar has the function of 'acting on behalf of, and assisting, the Justices in the administration of the affairs of the High Court under section 17 and has such other functions as are conferred on him or her by this Act or are assigned to him or her by the Court' (section 19(1)).

The Chief Executive and Principal Registrar has power to 'do all things that are necessary or convenient to be done for or in connection with the performance of his or her functions' (section 19(2)).

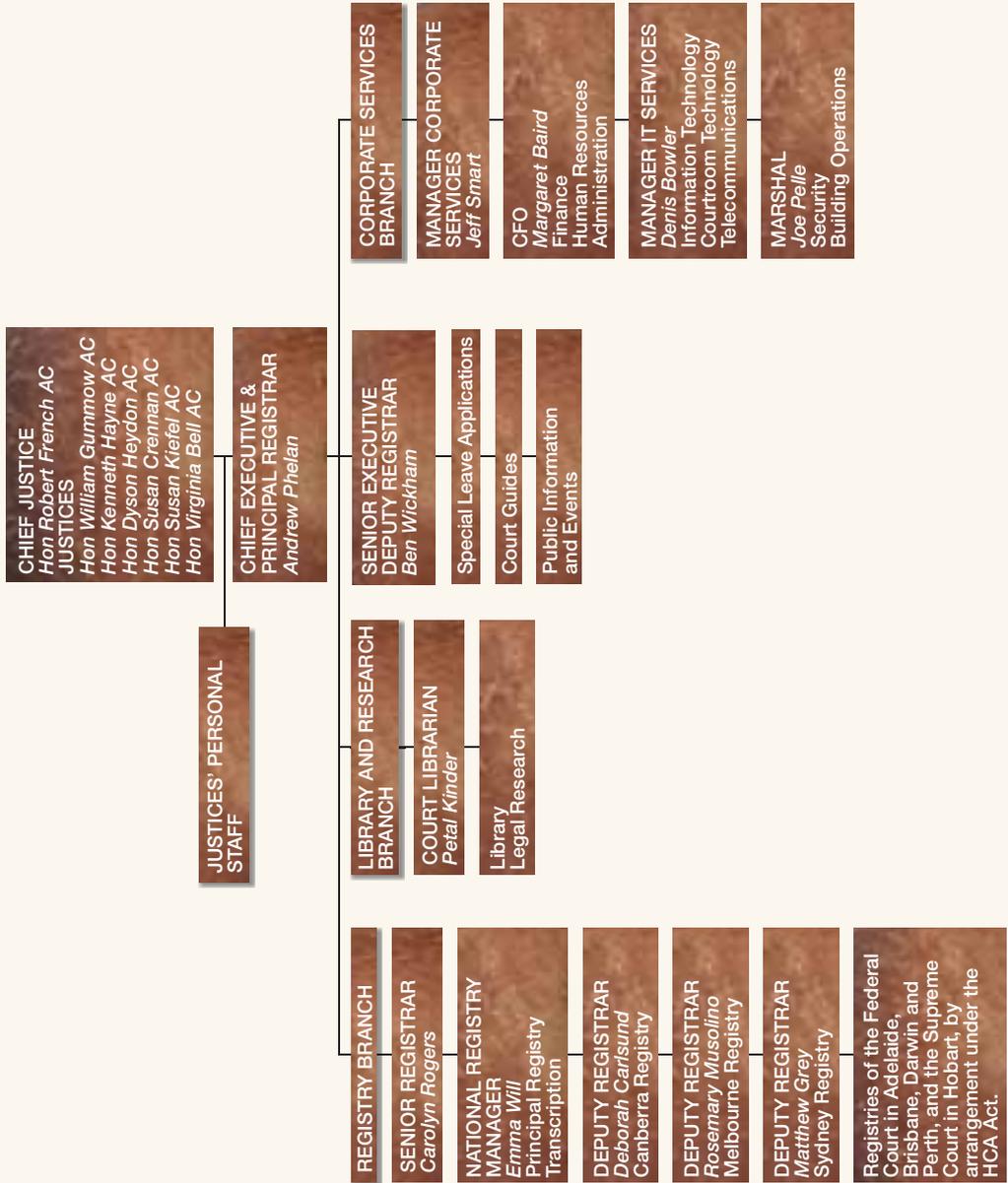
In the performance of his or her functions and the exercise of his or her powers the Chief Executive and Principal Registrar shall comply with any directions given to him or her by the Court (section 19(7)).

## Officers and employees

The Chief Executive and Principal Registrar may appoint such other officers and engage other employees as the Court considers necessary for the purposes of the Court (section 26(1) and (3)). The Court determines the terms and conditions of employment, including remuneration and allowances (section 26(4)). Employees of the High Court are not covered by the *Public Service Act 1999* (Cth). Further information about officers and employees of the Court is provided in the organisation chart following, in the Human Resources Management section of this Part below, and in [Annexure B](#).



# High Court of Australia organisational chart as at 30 June 2012



## External scrutiny

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Section 42 of the *High Court of Australia Act 1979* (Cth) provides that the Court 'shall cause to be kept proper accounts and records of the transactions and affairs relating to the administration of the affairs of the Court under section 17 and shall do all things necessary to ensure that all payments out of the moneys held by the Court are correctly made and properly authorised and that adequate control is maintained over the assets held by, or in the custody of, the Court and over the incurring of liabilities by the Court'.

Section 43 of the Act provides for the Auditor-General annually to inspect and audit the accounts and records of the financial transactions of the Court and to draw the attention of the Attorney-General to any irregularity disclosed by that inspection and audit. During 2011–12 the Auditor General did not conduct any performance audits involving the Court. Results of the Auditor General's audit of the Court's 2011–12 financial statements, which can be found at Part VII of this report, were reported to the Attorney-General on 6 September 2012. The report was unqualified and there were no significant issues arising from the audit.

Section 47 of the Act requires the Court, as soon as practicable after 30 June in each year, to prepare and submit to the Attorney-General a report relating to the administration of the affairs of the Court under section 17 during the year that ended on that 30 June, together with financial statements in respect of that year in such form as the Finance Minister approves. The Court's *Annual*

*Report 2010–11* was submitted to the Attorney-General on 4 November 2011 and it was presented to the Parliament on 19 November 2011.

## Registry

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The Registry provides administrative services for the judicial activities of the Court and coordinates the case-flow management of the judicial workload of the Court.

The Senior Registrar and Deputy Registrars provide information and assistance to practitioners and self-represented persons on the jurisdiction, practice and procedure of the Court as contained in the Constitution, the *Judiciary Act 1903* (Cth) and the *High Court Rules 2004*. They supervise the issue of writs of summons and the filing of applications for constitutional writs in the original jurisdiction and the filing of applications for leave or special leave to appeal and notices of appeal in the appellate jurisdiction of the Court.

The Principal Registry of the Court is situated in Canberra. Offices of the Registry are also located in Canberra, Melbourne, Sydney, Adelaide, Brisbane, Darwin, Hobart and Perth. The Canberra, Melbourne and Sydney Registries are staffed by officers of the Court. Registry functions in Hobart are performed by officers of the Supreme Court of Tasmania under ministerial arrangements. Registry functions in Adelaide, Brisbane, Darwin and Perth are performed by officers of the Federal Court of Australia by arrangement between the Chief Justices of the respective Courts.

The Registry Service Charter describes the function of the Registry and the standards of service that can be expected from the Registry staff. The Service Charter also provides a system for the resolution of complaints regarding the provision of Registry services. The Service Charter is available at the Registry in each capital city and on the Court's website, [www.hcourt.gov.au](http://www.hcourt.gov.au).

The Court has its own Court reporting service which provides an accurate transcript of the proceedings of the High Court for the use of the Justices. The High Court's transcript is a verbatim record of its proceedings and includes the full text of citations referred to by counsel during the hearings. The transcript is also made available, in paper form and electronically on the AustLII website at [www.austlii.edu.au/au/other/hca/transcripts/](http://www.austlii.edu.au/au/other/hca/transcripts/), to legal practitioners, litigants and other interested persons. The transcript is usually available within two hours of the Court rising each sitting day in Canberra. Transcripts of special leave applications and cases heard on circuit are available in paper form and on the website within a few days of the hearing. Transcripts dating back to 1994 are available on that site.

A total of 344 individual transcripts, containing 6983 pages, were produced by the Court reporting service during 2011-12. This is consistent with the number of transcripts produced by the Court reporting service during 2010-11.

When the Court delivers judgments, copies are available from the Canberra, Melbourne and Sydney offices, and are provided to the parties and media free-of-charge. Additional copies can be purchased, at the

fee prescribed in the *High Court of Australia (Fees) Regulations 2004*, by the parties and the public in the Canberra, Melbourne and Sydney offices of the Registry. This service is also provided if the Court delivers judgments when sitting in other cities. Judgments are also available on the AustLII website at [www.austlii.edu.au/au/cases/cth/HCA/](http://www.austlii.edu.au/au/cases/cth/HCA/) on the day they are delivered by the Court and can be viewed and downloaded, world-wide, without cost.

All legal practitioners in Australia who wish to practise in federal courts or State or Territory courts exercising federal jurisdiction are required to have their names entered in the Register of Practitioners maintained by the Chief Executive & Principal Registrar in Canberra. The Registry provides an information service to practitioners advising them of their entitlement to practise in federal courts, the procedure for having their name entered on the register and, if required, providing them with certificates of good standing to enable them to seek admission in other jurisdictions. The names of 2714 new practitioners were added to the register in 2011-12.



## Judicial workload

### Cases filed

Comparisons of the number of cases filed in each Registry and the categories of cases filed during 2010-11 and 2011-12 are provided in the following table.

The number of cases filed increased slightly this year, with a total of 728 cases filed compared with 715 cases filed in 2010-11. The proportion of special leave applications filed by self-represented litigants during 2011-12 was 41 per cent compared with 34 per cent during 2010-11.

In 2011-12, 51 per cent of the cases were filed in the Sydney office of the Registry. The Melbourne office of the Registry, which processed cases filed in Melbourne,

Adelaide and Hobart, accounted for 31 per cent of total filings. The Registry in Canberra processed cases filed in Canberra, Brisbane, Darwin and Perth, accounting for 18 per cent of all filings.

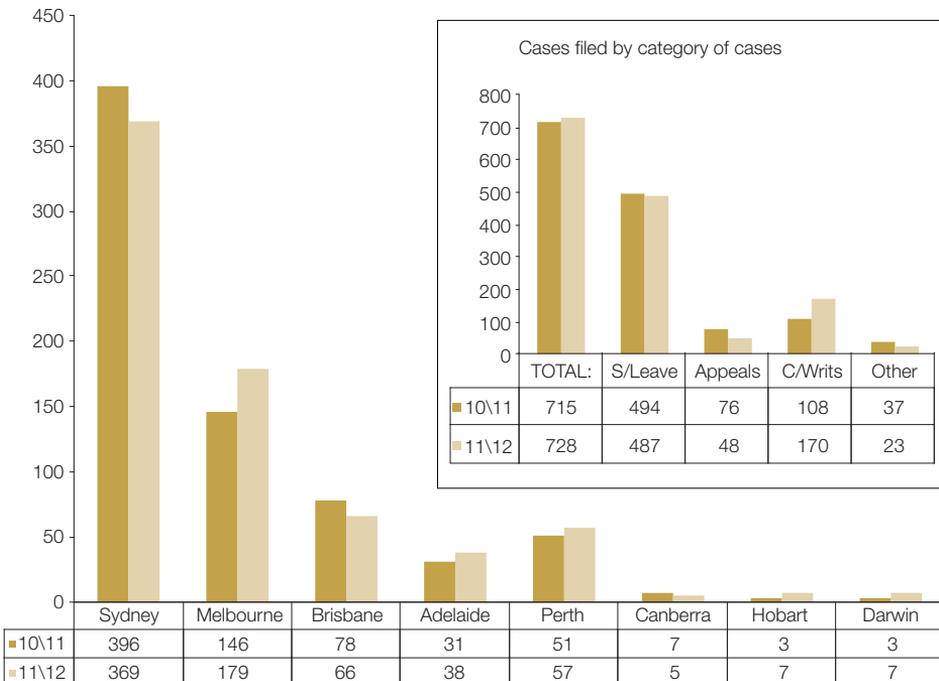
### Cases decided

The first table over the page compares the number of cases and categories of cases decided by the Court during 2010-11 and 2011-12.

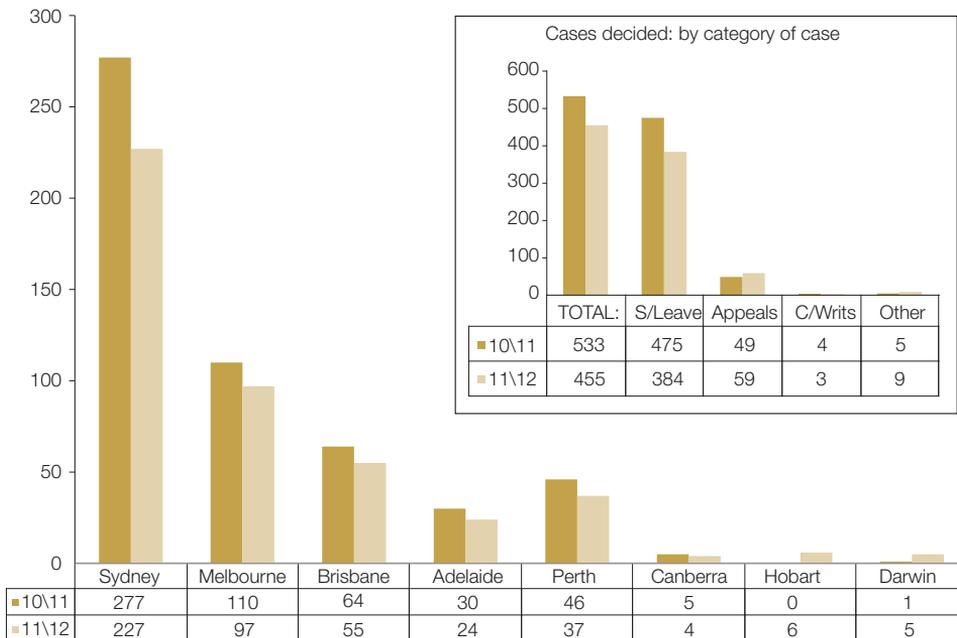
### Pending cases

The number of cases pending in the Court at 30 June 2012 is recorded in the second table over the page. The increase in cases pending in the Sydney Registry this year reflects a large number of applications for

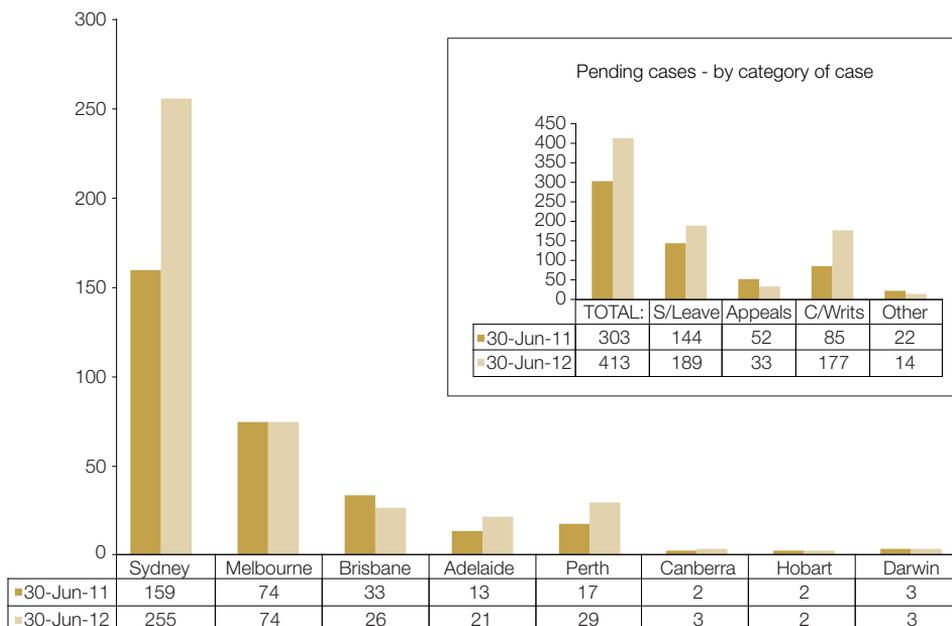
### Cases filed by Registry



### Cases decided: by Registry



### Pending Cases: by Registry



constitutional writs filed in that Registry in immigration matters, most of which have been stood over to await the determination of four test cases heard by the Court in February 2012.

### Original jurisdiction

Cases commenced in the original jurisdiction of the Court include applications made under section 75(v) of the Constitution against officers of the Commonwealth, applications for removal from other courts into the High Court pursuant to section 40 of the *Judiciary Act* 1903 (Cth), cases stated, and references under section 18 of the *Judiciary Act*. Cases governed by these procedures include cases arising under the Constitution or involving its interpretation.

During the reporting year 193 cases were commenced in the original jurisdiction of the Court, compared with 145 in 2010-11. This increase is a result of the large number of applications for constitutional writs filed during the period, most of which have been held in abeyance pending the outcome of a Full Court hearing in February 2012.

Cases commenced in the original jurisdiction are generally listed before a single Justice of the Court in the first instance. Not all cases filed in the original jurisdiction proceed to hearing before the Full Court. Some cases are remitted to another Court for trial pursuant to section 44 of the *Judiciary Act*. In 2010-11, the Full Court delivered judgment in 9 cases filed in the original jurisdiction.

The Court sits as the Court of Disputed Returns to try petitions disputing the validity of elections or returns of persons to the House of Representatives or the Senate.

These cases are usually determined by a single Justice or remitted to another Court for determination. There were no election petitions filed during the reporting year.

### Appellate cases finalised

The first table over the page compares how appellate cases were finalised during 2010-11 and 2011-12.

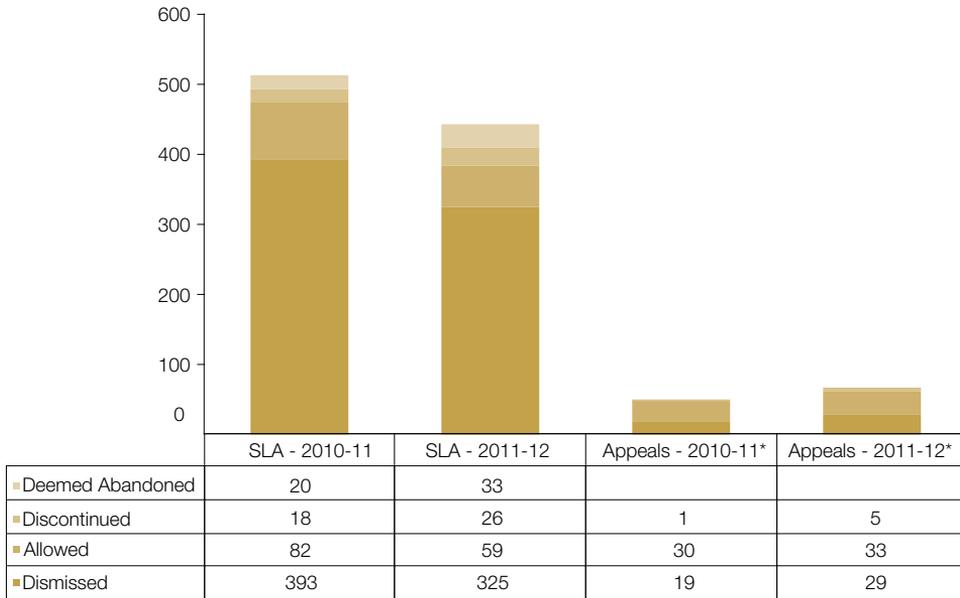
There were 6 applications for special leave referred to the Full Court to be argued as if on appeal in 2011-12. Two of these matters have now been heard. The determination figures have been adjusted to reflect those final outcomes.

The *High Court Rules* 2004 provide that the Court may determine leave and special leave applications on the papers without an oral hearing. In those cases, the applications are not listed for hearing but for pronouncement of orders and publications of reasons only. Forty nine per cent of the applications decided in 2011-12 were finalised without an oral hearing, compared with 50 per cent in 2010-11.

### Appellate cases – time for determination

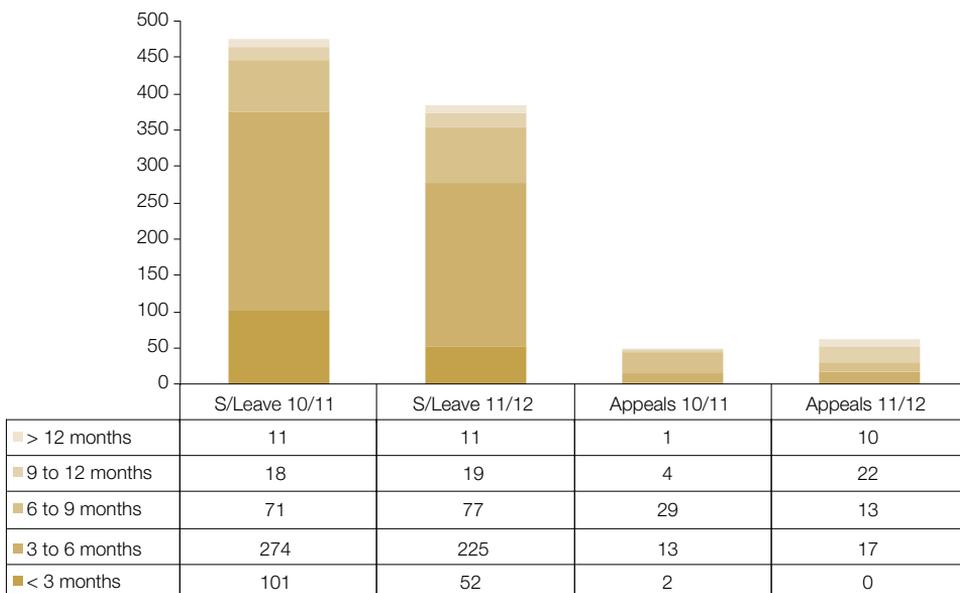
The provisions of Chapter 4 of the *High Court Rules* 2004 impose time standards for the filing of applications for special leave to appeal and appeals. These provisions assist case-flow management by providing time standards for the various stages in the preparation of special leave applications and appeals. The second table over the page compares the periods of time taken for cases filed in the appellate jurisdiction of the Court during 2010-11 and 2011-12 to be determined.

### Means of determination: applications and appeals



\*deemed abandonment provisions only apply to special leave applications and do not apply to appeals.

### Time for determination: applications and appeals



Ninety two per cent of the applications for leave or special leave to appeal and 48 per cent of the appeals decided by the Court during the reporting year were completed within nine months of filing. The figures for 2010-11 were 94 per cent and 90 per cent respectively.

## Rules of Court

The Justices have responsibility for making Rules of Court which prescribe the annual sittings of the Court, regulate all cases of practice and procedure in the Court, and prescribe the various forms to be used for proceedings of the Court.

The *High Court Rules* which govern the practice and procedure of the Court are kept under review by the Rules Committee. The Court consults with interested persons and organisations when any significant changes are contemplated to the Rules.

Rules of Court are made and promulgated as legislative instruments. Copies of the Rules are distributed to all legal publishers, law societies and bar associations immediately a Rule is made, and copies are available in all offices of the Registry and on the Internet for the information of the profession and the public.

During 2011-12 the Court made the following Rules of Court:

- Select Legislative Instrument No 283 of 2011 on 6 December 2011 – Amendment to Schedule 2 (Costs)
- Select Legislative Instrument No 96 of 2012 on 31 May 2012 – Amendment to change the procedures that govern the steps to be taken before the hearing of appeals and correct, update or clarify other parts of the Rules.

## Cost of Litigation

### Court fees and charges

Fees and charges in the High Court form an integral part of litigation costs and are set by the *High Court of Australia (Fees) Regulations* on the initiative of the Attorney-General. Fees payable for filing, issuing or sealing a document in an office of the Registry of the High Court, or for obtaining a document or service, are prescribed in Schedule 1 of the Regulations.

Regulation 9 of the *High Court of Australia (Fees) Regulations* 2004 provides that persons in receipt of legal aid, persons who hold a concession card issued by Centrelink or the Department of Veterans' Affairs, inmates of prisons, children under the age of 18, persons in receipt of youth allowance or an austudy payment, and persons in receipt of benefits under the ABSTUDY scheme are eligible to pay a reduced fee of \$100 in each matter filed. Upon payment of the reduced fee no other fees are payable in that proceeding.

A person liable to pay a filing fee or a hearing fee may apply to the Registrar to have the two-thirds of the fee waived upon ground that payment of the fee would cause financial hardship to that person. A refusal by a Registrar to waive a fee may be reviewed by the Administrative Appeals Tribunal. There were three refusals to waive a fee in the reporting period.

During the reporting year 723 cases attracting a filing fee and/or hearing fees were filed in the Court. Of these, 262, or 36 per cent, of cases were eligible for payment of the reduced fee. The Registrar waived

payment of two-thirds of the fee in 164, or approximately 23 per cent, of cases. The filing fees and hearing fees foregone in these 426 cases amounted to \$645 575.

This is an increase from \$580 421 in the previous reporting year. The composition of this total is shown in the following table.

### Record of non-payment of fees 2011-12

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	9(1)(a)	23	14 145
Holder of a concession card (exemption)	9(1)(b)(i) & (ii)	101	183 119
Prison inmate or person in lawful detention (exemption)	9(1)(b)(iii)	133	210 590
Child under the age of 18 years (exemption)	9(1)(b)(iv)	5	9 870
Youth allowance or austudy payment recipient (exemption)	9(1)(b)(v)	0	0
ABSTUDY recipient (exemption)	9(1)(b)(vi)	0	0
Financial hardship (waiver of two-thirds fee)	10	164	227 851
<b>TOTAL</b>		<b>426</b>	<b>\$645 575</b>

### Professional costs

The allowable professional costs of, and incidental to, the steps in proceedings in the High Court are contained in the Second Schedule to the *High Court Rules* 2004. The *High Court Rules* provide for an estimate of costs as an alternative to the taxation of bills of costs. Such an estimate is made in the absence of the parties and, if the parties do not object in accordance with the Rules, a Certificate of Taxation is issued for the amount of the estimate. As a result the need for bills of costs to be taxed with the attendance of the parties has been substantially reduced.

### Library and Research

The Court has a Library Committee, which is chaired by Justice Gummow AC and includes Justice Hayne AC, Justice Heydon AC, the Chief Executive and Principal Registrar and the Court Librarian. It met regularly during the year.

The functions of the Library and Research Branch are to:

- assemble and maintain collections to assist the Court in its work
- provide high quality reference and research services to the Court

- provide library facilities to legal practitioners appearing before the Court
- publish bulletins to inform the legal profession and the public about progress in cases before the Court
- maintain links with other libraries and information sources to supplement the reference and research material in the Court's collection
- devise and implement systems supporting reference and research services.

### Library Refurbishment

A major refit of the Library commenced in October 2011. The Bar Library collection was transferred into the existing Library workspace and the staff work area moved into the space left vacant by the Bar Library. The refit took place over several months resulting in a more pleasant work area filled with natural light for staff and a more suitable space for the housing of books.



### Library Materials Budget

The Library's acquisitions and subscription costs remained within budget during the year. Subscription rates, particularly for on-line subscriptions, have continued to rise above rates of inflation, although these were moderated to some extent by the relative strength of the Australian dollar during the year.

### Reference and Research

#### Legal Research Officer

During the year the Legal Research Officer undertook research and analysis on a variety of legal issues at the direction of the Justices and the Chief Executive and Principal Registrar. The Legal Research Officer also produces the *High Court Bulletin*, which provides information to the public about cases before the Court, and the *Overseas Decisions Bulletin*, which provides information to the Justices about relevant decisions from overseas jurisdictions.

#### Authorities

The Library is responsible for ensuring that the Court has available to it during hearings in Canberra the range of authorities relied upon in arguments. During the year, the Library provided authorities to the Justices for 43 hearings.

The Library provides assistance to Counsel when they appear before the Court. This might range from inquiries about retrieving material to more complicated queries, such as researching legislative history.

## Inter-library loans

Over 800 inter-library loans were processed by the Library during the year.

## Collection development and organisation

### Acquisitions

The following table provides the number of volumes held on each level of the Library and the total number of volumes held in Canberra.

Location	Number of volumes
Level 9	43 512
Level 8	61 913
Bar Library	16 882
All Canberra chambers	19 262
Level 7	6 108
<b>Total</b>	<b>147 677</b>
<b>Acquisitions</b>	
Books purchased	303
New print subscriptions	1
New online subscriptions	8

## Library systems and electronic services

### Catalogue upgrades

In November 2011 the Library implemented a virtual shelf browser to enhance the search functionality of the Library catalogue and to improve the visual appeal of the catalogue. The shelf browser allows the user to browse the shelves visually on the Library catalogue, and simulates the physical Library.

## Digital Repository

The digital repository housing the legal research papers is being further developed to house different types of documents and to increase the functionality of the repository.

### Library web publications

Traditionally, the Library makes two of its publications publicly available: the *High Court Bulletin* with its full archive which is published on the AustLII web site, and the *New Library Books* which is published on the Library section of the Court's web site. The *High Court Bulletin* is available in both PDF and RTF formats on the Court's web site. Alerts are published for both of these publications enabling the legal profession and wider public to subscribe to these services.

### Special projects

During 2011–12 the Library and Research branch undertook special project work. The project will continue into the 2012–13 financial year.

### Binding of Bills and Explanatory Memoranda

The Binding of Bills and Explanatory Memoranda project involves the binding of loose Australian bills and explanatory memoranda into bound volumes for each Parliamentary session. This is done to prevent the loss of material and facilitate retrieval. Five volumes were bound during the year. These volumes cover the period 1940–43. Work continues concurrently on binding old bills and explanatory memoranda, some of which

are very fragile, and more recent bills and explanatory memoranda. The continuation of this project will ensure that an important, comprehensive resource on Australian legislation will be available to the Court.

### Unreported judgments

The Unreported Judgments project resumed during the year. The scanning has commenced of over 1000 unreported judgments together with the ceremonial speeches of Justices of the High Court. The material will eventually be made available on the High Court website.

### Reported Judgments 1948 -1999

A set of High Court judgments formerly available on SCALEplus is in the process of being placed on a server. This material, together with the unreported judgments, ceremonial speeches and other digitised material will be made available on the High Court website.

### Activities of the Court Librarian and Senior Staff

The Court Librarian, Ms Petal Kinder, as President of the International Association of Law Libraries (IALL) attended and spoke at the 30th Annual Course of International Law and Legal Information in Kuala Lumpur, Malaysia in December 2011. In this capacity she also attended and presided at two IALL Board Meetings held in conjunction with the conference.

Ms Rosemary Nicholson, Deputy Court Librarian and Ms Margaret Hutchison, Manager, Technical Services and Collection Development were both on the Organising Committee for the annual conference of the



Australian Law Libraries Association (ALLA) held in Canberra in September 2011. All members of Library staff attended various sessions of the conference. Delegates were provided with tours of the Library on 28 September and an opening reception, for the conference was held at the Court on 28 September.

## CORPORATE SERVICES

Corporate Services comprises the financial, human resources, information technology, security and building operations for the Court.

### Finance Committee

The Court has a Finance Committee which:

- reviews and, where appropriate, makes recommendations to the Court on Court budgets
- monitors and reports to the Court on expenditure against budgets
- reviews and adopts annual financial statements prior to their signing by the Chief Executive and Principal Registrar

- reviews and advises where necessary on processes for identifying and managing financial business risks, including appropriate risk management, audit and fraud control frameworks
- considers building strategies and projects.

The Finance Committee is chaired by Chief Justice French AC and includes Justice Hayne AC, Justice Kiefel AC and the Chief Executive and Principal Registrar. It met regularly during the year.

### Internal Audit

A number of compliance reviews were completed in the year as part of the Strategic Internal Audit Plan for 2010-12. The Court's internal audits are performed by a contracted auditor.

### Fraud control

During 2011-12 the Court updated the Fraud Risk Assessment and Fraud Control Plan. There were no reported allegations of fraud during 2011-12.

### Risk management

During 2011-12 the Court:

- undertook a physical security risk review
- prepared a work health and safety risk assessment
- updated the fraud risk assessment.

### Financial management

The Court's estimates for 2011-12 (inclusive of a deficit) were approved by the Attorney-General under section 36(1) of the *High Court of Australia Act 1979* (Cth).



Justices' remuneration and allowances are paid from a Special Appropriation. Payments are made by the Attorney-General's Department using a drawing right on a Special Appropriation administered by the Australian Public Service Commission and do not form part of the Court's financial statements in Part VII.

### Financial results

In 2011-12 income including revenue from appropriations, amounted to \$17.058m and operating expenses were \$24.158m, resulting in a deficit of \$7.099m.

The Court does not receive appropriation funding for depreciation of non-financial assets totalling \$4.413m, which forms part of operating expenses. Also included in operating expenses for 2011-12 was a revaluation decrement of the Court's library holdings totalling \$3.357m.

In 2011-12 the Court received an equity injection for the purchase of non-financial assets totalling \$4.140m.

The audited financial results for 2011-12 are in Part VII.

## Consultants

During 2011–12 the Court entered into 29 consultancy contracts with a total value of \$669,989 (including GST).

Contracts with a total value of \$10 000 or more (including GST) were:

Name	Description	Contract Price
WorkLogic	Code of conduct review	15,816
Robert Weaver Group	Data centre relocation concept design and plan	17,600
OPC IT	Disaster recovery plan	24,750
Housley Consulting	Telecoms assistance	18,400
Fujitsu Australia	Network and security review services	12,375
National Safety Council of Australia Ltd	WHS risk assessment and establishment of a risk register	15,400
Architectus Group Pty Ltd	Architectural design services for building and precinct security review	204,380
Strategic Facilities Services	Update life cycle plan for the High Court of Australia building	17,600
RHAS	Valuation of heritage assets and library collection	27,000
KPMG	Update fraud risk assessment and revision of fraud control plan	14,750
Colliers International	Architectural design services for office refurbishment	15,510
Nedic Architects	Architectural design services	11,220
Colliers International	Interior Design Consultancy for office refurbishment	54,450
AECOM Australia Pty Ltd	Building Engineering Services for office refurbishment	19,800
Architectus Group Pty Ltd	Architectural design services – rectification of Western Forecourt	58,630
HBO+EMTB	Architectural design services – increase height of internal building balustrades & handrails	78,328
<b>Total</b>		<b>\$606,009</b>

## Contract management

During 2011–12 the Court entered into a new facilities management contract. As the contract value was greater than \$1m, the court sought and received approval from the Attorney-General prior to executing the contract. Particular care was made to ensure that the contract complied with the requirements of the *Work Health and Safety Act 2011* (Cth).

## Human Resource Management

### Terms and conditions of employment

High Court employees are employed under the *High Court of Australia Act 1979* (Cth). Section 26(4) of the Act provides for the terms and conditions of Court staff to be determined by the Court. These terms and conditions are generally similar to those applying in the Australian Public Service. No High Court employee received performance pay during 2011–12.

### Staffing overview

Tables giving an overview of the numbers of employees in full time, part time and casual employment and the composition by gender and salary classification are at [Annexure B](#).

### Performance Management and Development

During 2011-12 the Court introduced a performance management and development system.

## Training

There was extensive training offered to all staff to assist implement the performance management and development system.

During 2011-12 the Court introduced e-learning modules. The initial modules cover work health and safety, harassment and bullying, and code of conduct.

## Work health and safety

During 2011-12 the Court undertook necessary preparation for the introduction of the *Work Health and Safety Act 2011* (Cth). Specific actions were:

- detailed training for key staff
- awareness training for supervisors
- awareness training for all other staff
- attendance by responsible employees at seminars
- a site audit undertaken by the National Safety Council and the preparation of a legal compliance register and risk assessment
- actions to mitigate risks identified in the site audit and risk register
- revision of the Contractor Site Manual
- expansion of the membership of the Work Health and Safety Committee to include the facilities management contractor, security guard contractor and café operator.

During 2011–12 the Work Health and Safety Committee met five times. This Committee provides an opportunity for employees to raise any issues they have about personal and workplace safety. Designated Workplace Representatives are encouraged to consult within their areas prior to and after Committee meetings.

Information about the Court's health and safety arrangements, WH&S Committee minutes and a register of issues can be accessed by employees from the Court's intranet.

Other initiatives undertaken during 2011–12 to promote the health, safety and welfare at work of employees, contractors and visitors included:

- influenza vaccinations
- workstation assessments
- participation in the Global Corporate Challenge Programme aimed at promoting healthy levels of physical activity
- personal development lunch time seminars
- encouragement for staff to use services provided by the Court's employee assistance provider
- provision of first aid training
- establishment of a first aid committee

There was no incident during 2011–12 that required the Court to provide information to Comcare under section 68 of the *Occupational Health and Safety Act 1991* (Cth) or section 36, 37 and 38 of the *Work Health and Safety Act 2011* (Cth).

During 2011–12 the following work health and safety incidents occurred:

- five minor incidents
- two new workers compensation claims
- one new safety issue that was raised by staff through the OH&S Committee

As at 30 June 2012 there were:

- one continuing workers compensation claim that relates to an injury prior to 1 July 2011
- one continuing workers compensation claim for an injury reported in 2011–12
- no safety issues notified to the OH&S Committee which were unresolved



## Information Technology (IT) Committee

The Court has an IT Committee which oversees and guides, at a strategic level, the use of information and communications technology within the Court. The IT Committee is chaired by Justice Hayne AC and includes Chief Justice French AC and the Chief Executive and Principal Registrar. It met regularly during the year.

### Courtroom technology replacement

During 2011-12 the Court invited responses to a tender to replace the system used for the internal distribution of vision from the three Canberra courtrooms. The replacement will be based on Internet Protocol Television (IPTV) and will improve the manner in which vision from the courtrooms is distributed throughout the Canberra building and interstate. This project will be completed during 2012-13.

### Office 2010

During 2011-12 the Court upgraded its desktop standard operating environment to Office 2010. Part of this project included work to ensure that existing templates were successfully migrated to the new operating environment.

### Contracts

During 2011-12 the Court used whole of government contracts to achieve cost savings for national long distance calls, mobile charges, multifunction devices and printers.

The Court accessed a contract developed by a government agency for the design, supply and installation of new network switches.

### Other IT projects

Other IT projects undertaken in 2011-12 included:

- replacing several servers with a blade server. This has improved the Court backup procedures and ability to recover lost data
- investigating interstate network performance
- continued planning to relocate the server room

## Building operations

In the May 2010 Commonwealth Budget, the Court received \$4.5m in capital funding to address significant occupational health and safety and structural issues in the High Court building forecourt, surrounding precinct and cascade waterfall.

During 2011-12 the Court's administration completed the repair and refurbishment of the cascade waterfall (including installation of rainwater tanks).

Significant work was undertaken to rectify the Court building forecourt's interface with the National Portrait Gallery, which had been left unfinished when the National Portrait Gallery was constructed. The building contractor will repair building defects during 2012-13.

In December 2011 the House of Representatives and the Senate passed resolutions supporting plans to rectify

safety and structural issues with the western part of the Court building forecourt. The Court subsequently received works approval from the National Capital Authority. As at 30 June 2012, the Court was working with a consulting team to develop detailed documentation for the project.

The Court's administration has continued to work with a consulting team to improve Court building and precinct security. It is likely that some elements of this project may require Parliamentary approval before works could commence.

An asbestos survey conducted in 2009 included a recommendation to remove asbestos-containing air conditioning reheat units. Air quality testing confirmed that there was no immediate safety concern. During 2011–12 the Court removed the identified units from level nine of the Court building. It is anticipated that units on the last level will be removed in 2012–13. Contractors identified asbestos material when upgrading toilet facilities on level nine. A licensed asbestos removalist removed this material consistent with the *Code of Practice for the Safe Removal of Asbestos*.

During 2011–12 the Court continued the program to replace asbestos-containing fire doors.

The Court's Asbestos-Containing Material Register was updated to record these activities.

Other building projects undertaken in 2011–12 included:

- refurbishing the library area on level seven
- resealing external windows

- replacing leather seats in Court Three
- updating the building life cycle plan.

## Security

During 2011–12 the Court entered into an agreement with the Australian Federal Police for Protective Security Officers to be present in the Court building during Canberra court sitting days.

## High Court art collection

During 2011–12 the Historic Memorials Collection Committee agreed to the transfer of artworks that were previously on long term loan with the Court.



## Public Information and visitor programs

### Public Information Committee

It is important for members of the public to understand why the independent exercise of judicial power is essential to the maintenance of the rule of law in Australia's constitutional democracy. The Court, under broad directions set by the Court's Public Information Committee, contributes to public education through the extensive information on its website, by maintaining appropriate communications with the media, and by offering specialised educational programs and activities in the High Court building in Canberra. The Committee is chaired by Justice Kiefel AC and includes Chief Justice French AC, Justice Bell AC and the Chief Executive and Principal Registrar.

During 2011–12 the Committee's priority was to develop new information products to broaden and enrich visitors' experiences of the Court:

- the Court created new interpretative aids to help visitors appreciate the Court's artwork collection. A new brochure providing a self-guided tour of the Court's artworks, new labels for works on public display in the Public Hall, an extended catalogue of the art and architecture of the Court, and webpages about the artworks were created in print and on-line
- the Court continued to expand its range of translated printed and on-line brochures. The general overview brochure titled 'High Court of Australia',

and the more specialised 'Visitor's Guide to Oral Argument' were translated into Mandarin in March 2011. The 'High Court of Australia' brochure was translated into Bahasa Indonesian, Japanese, Mandarin and Spanish in August 2011, and into standard Arabic in September 2011. The languages of the translated brochures were selected based on international and domestic tourism data and in response to needs identified by Court staff

- senior staff in the Court Guide team adapted the Court's school tour program to include activities developed specifically for visitors with impaired vision
- the Court continues to develop and train the Court Guide team, who conduct tours of the High Court building and its courtrooms, and provide information to visitors and school groups on the role, history and architecture of the Court
- in July 2011 the Court co-hosted with the Australian National University the Asia-Pacific Model United Nations Conference organised by and for tertiary students in the region and beyond with an interest in international law and politics. The conference theme was 'Common bonds for a common endeavour' and the theme of the UN International Year of Youth was 'Dialogue and Mutual Understanding'. The Court hosted approximately 110 students from diverse backgrounds in its working spaces during the period 11–14 July 2011, and on 15 July approximately 500 students with backgrounds across 20 countries attended plenary events at the Court

- the Court hosted two lectures in its ongoing High Court Public Lecture series:
  - on 30 November 2011 the Associate Dean of the College of Law at the Australian National University, Professor Fiona Wheeler, delivered a lecture on 'Extra-Judicial Activity by High Court Judges: Historical Perspectives'
  - on 20 June 2012 Professor Cheryl Saunders AO, Associate Dean (Melbourne Law Masters), Laureate Professor, Melbourne Law School delivered a lecture titled 'Judicial Engagement in the High Court of Australia'
- the Court continued to offer special interest activities for tertiary students:
  - on 14 February 2012 the Court provided Masters students in the Museum Education and Heritage Interpretation Program at the Australian National University with access to its modest collection of historic Court attire
  - during the year several classes of design and architecture students visited the Court for drawing experiences
- several Sunday afternoon educational events, including the 'Live in Canberra' introduction to the Court on 18 September 2011; the grand final of the White and Case Australian national rounds of the Phillip C Jessup International Law Moot Court Competition on 5 February 2012; the ACT Public Libraries' 'Dickens and the Law' Festival on 12 March 2012; and the Canberra and Region Heritage Festival event focusing on Court innovations on 22 April 2012
- the ACT Chapter of the Australian Institute of Architects and the Canberra International Music Festival hosted another 'Amazing Space' concert in the Public Hall on 16 May 2012, introduced by architect Mr Andrew Wilson. The Amazing Space concerts have been held annually since 2009
- tours of the Court were provided for the Australian Law Librarians' Association (ACT) national conference (28–30 September 2011)
- the Chief Justice provided educational talks to 150 members of the Women's International Club in November 2011 and met on several occasions with visiting students from Australia and overseas
- on 22 March 2012 the Court hosted the official dinner for the National Schools Constitutional Convention.



The Court supports the hosting of exhibitions and other events by embassies and cultural communities in its spectacular Canberra building. The Court's in kind support sometimes includes the waiver of venue hire fees and recoverable costs. Exhibitions held in 2011–12 included:

- the United Nations and Canberra Institute of Technology Year of Forests Photography Competition Exhibition 2011 (23 September–16 October 2011)
- works by artists of Serbian origin in Australia, hosted by the Embassy of the Republic of Serbia in Canberra (17 October–20 November 2011)
- 'End the Cycle' photography exhibition presented by CBM with support from AusAID (13–26 September 2011)
- 'Made in Cuba', an exhibition of contemporary art from Cuba, hosted by the Embassy of Cuba in Canberra (15 April–15 May 2012)
- 'Accessible Arctic' photographic exhibition, presented by the High Commission of Canada (25 June–15 July 2012).

### Visitor numbers

During 2011–12 approximately 30,000 school students received guided tours of the Court and presentations on its constitutional and appellate role. There were approximately 45,000 visitors to the High Court's Canberra building during the year.

### Links and visits

The Court maintains links with a wide range of international and domestic visitors and their hosts in embassies, universities, government agencies and

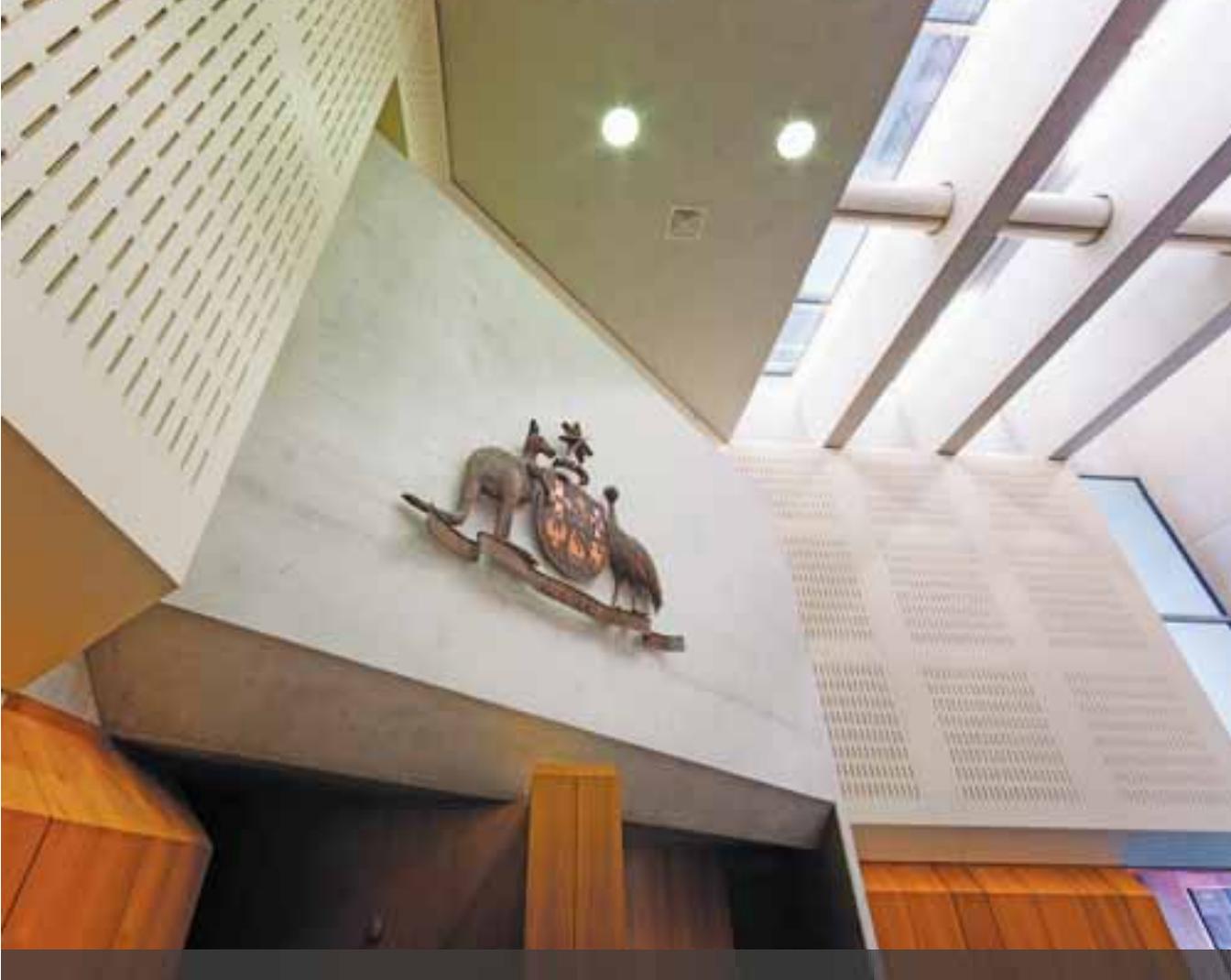
other organisations. Public and private events engage both visitors and hosts with the work of the Court.

During 2011–12, the Court maintained its many links with courts, judges and legal organisations in the region and around the world. The Court welcomed a number of international visitors, including:

- delegations of judges, senior lawyers and court administrators from Canada, Indonesia, Japan, the Philippines, Republic of Korea, People's Republic of China, United States of America
- parliamentarians and parliamentary and government officials from Indonesia, Mongolia, Pakistan, People's Republic of China, the Republic of Ireland, Sweden, Iraq and United States of America
- legal academics and law students from Australia, Israel, Singapore, the United States of America.

During the year many descendants of former justices and other Court staff, and tradespeople associated with the construction and maintenance of the building, visited the Court.





## *PART SEVEN*

# *FINANCIAL STATEMENTS*



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## INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

### Report on the Financial Statements

I have audited the accompanying financial statements of the High Court of Australia for the year ended 30 June 2012, which comprise: a Statement by the Chief Executive and Chief Financial Officer; Statement of Comprehensive Income; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Administered Schedule of Comprehensive Income; Administered Cash Flow Statement and Notes to and forming part of the Financial Statements, comprising a Summary of Significant Accounting Policies and other explanatory information.

### *Chief Executive's and Principal Registrar's Responsibility for the Financial Statements*

The Chief Executive and Principal Registrar of the High Court of Australia is responsible for the preparation of financial statements in accordance with the form required by the Finance Minister under sub-section 43(1) of the *High Court of Australia Act 1979*. The form approved by the Finance Minister is Schedule 1 to the *Commonwealth Authorities and Companies Orders (Financial Statements for reporting periods ending on or after 1 July 2011)* - the Finance Minister's Orders. Schedule 1 incorporates by reference Australian Accounting Standards. The Chief Executive and Principal Registrar is also responsible for such internal control determined to be necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the High Court of Australia's preparation of the financial statements that give a true and fair view 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 the High Court of Australia's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Executive and Principal Registrar of the High Court of Australia, as well as evaluating the overall presentation of the financial statements.

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

#### *Independence*

In conducting my audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

#### *Opinion*

In my opinion, the financial statements of the High Court of Australia:

- (a) are based on proper accounts and records;
- (b) are in agreement with accounts and records;
- (c) have been prepared in the form of financial statements approved by the Finance Minister under the *High Court of Australia Act 1979* and the Australian Accounting Standards; and
- (d) give a true and fair view of the matters required by the Finance Minister's Orders, including High Court of Australia's financial position as at 30 June 2012 and of its financial performance and cash flows for the year then ended.

Further, in my opinion, the receipt, expenditure and investment of monies, and the acquisition and disposal of assets by the High Court of Australia during the year ended 30 June 2012, have been in accordance with the *High Court of Australia Act 1979*.

Australian National Audit Office



John McCullough  
Executive Director  
Delegate of the Auditor-General

Canberra  
6 September 2012

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**HIGH COURT OF AUSTRALIA**  
**STATEMENT BY THE CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER**

---

The financial statements of the High Court of Australia for the year ended 30 June 2012 have been prepared as required by section 47(1) of the *High Court of Australia Act 1979* (Cth) and include:

Statement of Comprehensive Income;

Balance Sheet;

Statement of Changes in Equity;

Cash Flow Statement;

Schedule of Commitments;

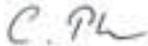
Administered Schedule of Comprehensive Income;

Administered Cashflow; and

Notes to and forming part of the Financial Statements.

In our opinion, the attached financial statements for the year ended 30 June 2012 are based on properly maintained financial records and give a true and fair view of matters consistent with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, as amended.

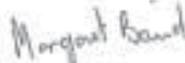
In our opinion, at the date of this statement, there are reasonable grounds to believe that the Court will be able to pay its debts as and when they become due and payable.



Andrew Phelan  
 Chief Executive & Principal Registrar  
 High Court of Australia

Date of signing

6 September 2012



Margaret Beind  
 Chief Financial Officer  
 High Court of Australia

Date of signing

6 September 2012

**High Court of Australia**  
**Statement of Comprehensive Income**  
*for the period ended 30 June 2012*

	30 June 2012	30 June 2011
Notes	\$	\$
<b>EXPENSES</b>		
Employee benefits	3A 8,203,971	7,864,699
Suppliers	3B 8,181,770	7,685,178
Depreciation and amortisation	3C 4,412,954	4,411,067
Write-down and impairment of assets	3D 3,355,733	6,868
Losses from asset sales	3E 3,130	2,000
<b>Total expenses</b>	<u>24,157,558</u>	<u>19,969,812</u>
<b>LESS:</b>		
<b>OWN-SOURCE INCOME</b>		
<b>Own-source revenue</b>		
Sale of goods and rendering of services	4A 183,259	160,039
Interest	4B 681,660	570,343
Other revenue	4C 61,675	128,583
Resources received free of charge	4D 1,306,053	1,271,142
<b>Total own-source revenue</b>	<u>2,232,647</u>	<u>2,130,107</u>
<b>Gains</b>		
Other gains	4E 564,729	-
<b>Total gains</b>	<u>564,729</u>	-
<b>Total own-source income</b>	<u>2,797,376</u>	<u>2,130,107</u>
<b>Net cost of (contribution by) services</b>	<u>(21,360,182)</u>	<u>(17,839,705)</u>
Revenue from Government	4F 14,261,000	13,017,000
<b>Surplus (Deficit) attributable to the Australian Government</b>	<u>(7,099,182)</u>	<u>(4,822,705)</u>
<b>OTHER COMPREHENSIVE INCOME</b>		
Changes in asset revaluation surplus	5,480,304	3,701,262
<b>Total other comprehensive income</b>	<u>5,480,304</u>	<u>3,701,262</u>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<u>(1,618,878)</u>	<u>(1,121,443)</u>

The above statement should be read in conjunction with the accompanying notes.

**High Court of Australia  
Balance Sheet**

*as at 30 June 2012*

	Notes	30 June 2012 \$	30 June 2011 \$
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and cash equivalents	5A	2,755,437	2,509,414
Trade and other receivables	5B	178,574	269,709
Other investments	5C	9,089,952	8,027,557
<b>Total financial assets</b>		<u>12,023,963</u>	<u>10,806,680</u>
<b>Non-financial assets</b>			
Land and buildings	6A,D	195,830,709	192,132,802
Infrastructure, plant and equipment	6B,D	4,777,790	4,300,265
Library holdings	6C,D	15,366,267	17,913,756
Intangibles	6E,F	247,601	266,977
Other non-financial assets	6G	70,329	148,721
<b>Total non-financial assets</b>		<u>216,292,696</u>	<u>214,762,521</u>
<b>Total assets</b>		<u>228,316,659</u>	<u>225,569,201</u>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	7A	429,753	601,916
Other payables	7B	371,449	261,139
<b>Total payables</b>		<u>801,202</u>	<u>863,055</u>
<b>Provisions</b>			
Employee provisions	8A	2,173,716	1,885,528
<b>Total provisions</b>		<u>2,173,716</u>	<u>1,885,528</u>
<b>Total liabilities</b>		<u>2,974,918</u>	<u>2,748,583</u>
<b>Net assets</b>		<u>225,341,741</u>	<u>222,820,618</u>
<b>EQUITY</b>			
Contributed equity		70,881,598	66,741,598
Reserves		168,251,773	162,771,469
Retained surplus (accumulated deficit)		(13,791,630)	(6,692,449)
<b>Total equity</b>		<u>225,341,741</u>	<u>222,820,618</u>

The above statement should be read in conjunction with the accompanying notes.

**High Court of Australia**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2012*

	Retained earnings		Asset revaluation surplus		Contributed equity/capital		Total equity	
	2012	2011	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Opening balance</b>								
Balance carried forward from previous period	(6,692,449)	(1,869,744)	162,771,469	159,070,207	66,741,598	58,010,598	222,820,618	215,211,061
<b>Adjusted opening balance</b>	<b>(6,692,449)</b>	<b>(1,869,744)</b>	<b>162,771,469</b>	<b>159,070,207</b>	<b>66,741,598</b>	<b>58,010,598</b>	<b>222,820,618</b>	<b>215,211,061</b>
<b>Comprehensive income</b>								
Other comprehensive income	-	-	5,480,304	3,701,262	-	-	5,480,304	3,701,262
Surplus (Deficit) for the period	(7,099,181)	(4,822,705)	-	-	-	-	(7,099,181)	(4,822,705)
<b>Total comprehensive income</b>	<b>(7,099,181)</b>	<b>(4,822,705)</b>	<b>5,480,304</b>	<b>3,701,262</b>	<b>-</b>	<b>-</b>	<b>(1,618,877)</b>	<b>(1,121,443)</b>
<b>Transactions with owners</b>								
Contributions by owners	-	-	-	-	1,361,000	5,728,000	1,361,000	5,728,000
Equity injection - Appropriation	-	-	-	-	2,779,000	3,003,000	2,779,000	3,003,000
Departmental capital budget	-	-	-	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,140,000</b>	<b>8,731,000</b>	<b>4,140,000</b>	<b>8,731,000</b>
<b>Closing balance as at 30 June</b>	<b>(13,791,630)</b>	<b>(6,692,449)</b>	<b>168,251,773</b>	<b>162,771,469</b>	<b>70,881,598</b>	<b>66,741,598</b>	<b>225,341,741</b>	<b>222,820,618</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(13,791,630)</b>	<b>(6,692,449)</b>	<b>168,251,773</b>	<b>162,771,469</b>	<b>70,881,598</b>	<b>66,741,598</b>	<b>225,341,741</b>	<b>222,820,618</b>

The above statement should be read in conjunction with the accompanying notes.

**High Court of Australia**  
**Cash Flow Statement**  
*for the period ended 30 June 2012*

	30 June 2012	30 June 2011
Notes	\$	\$
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Appropriations	14,261,000	13,017,000
Sales of goods and rendering of services	200,529	164,685
Interest	742,168	481,320
Net GST received	882,231	906,308
Other	61,675	128,583
<b>Total cash received</b>	<u>16,147,603</u>	<u>14,697,896</u>
<b>Cash used</b>		
Employees	7,806,067	7,942,408
Suppliers	7,765,046	6,870,257
<b>Total cash used</b>	<u>15,571,113</u>	<u>14,812,665</u>
<b>Net cash from (used by) operating activities</b>	9 <u>576,490</u>	<u>(114,769)</u>
<b>INVESTING ACTIVITIES</b>		
<b>Cash received</b>		
Investments	144,816	2,898,702
<b>Total cash received</b>	<u>144,816</u>	<u>2,898,702</u>
<b>Cash used</b>		
Purchase of infrastructure, plant and equipment	3,408,071	3,908,669
Investments	1,207,212	6,758,658
<b>Total cash used</b>	<u>4,615,283</u>	<u>10,667,327</u>
<b>Net cash from (used by) investing activities</b>	<u>(4,470,467)</u>	<u>(7,768,625)</u>
<b>FINANCING ACTIVITIES</b>		
<b>Cash received</b>		
Capital injection	4,140,000	8,731,000
<b>Total cash received</b>	<u>4,140,000</u>	<u>8,731,000</u>
<b>Net cash from (used by) financing activities</b>	<u>4,140,000</u>	<u>8,731,000</u>
<b>Net increase (decrease) in cash held</b>	<u>246,023</u>	<u>847,606</u>
Cash and cash equivalents at the beginning of the reporting period	2,509,414	1,661,808
<b>Cash and cash equivalents at the end of the reporting period</b>	5A <u>2,755,437</u>	<u>2,509,414</u>

The above statement should be read in conjunction with the accompanying notes.

**High Court of Australia  
Schedule of Commitments**

as at 30 June 2012

	30 June 2012 \$	30 June 2011 \$
<b>BY TYPE</b>		
<b>Commitments receivable</b>		
Sublease rental income	-	1,755
Net GST recoverable on commitments	<u>294,008</u>	<u>899,377</u>
<b>Total commitments receivable</b>	<u>294,008</u>	<u>901,132</u>
<b>Commitments payable</b>		
<b>Capital commitments</b>		
Land and buildings <sup>1</sup>	(427,115)	(438,959)
Infrastructure, plant and equipment	(13,847)	(25,646)
Intangibles	<u>(4,620)</u>	<u>(43,327)</u>
<b>Total capital commitments</b>	<u>(445,582)</u>	<u>(507,932)</u>
<b>Other commitments</b>		
Operating leases	(371,690)	(7,787,021)
Other <sup>2</sup>	<u>(2,416,817)</u>	<u>(1,598,200)</u>
<b>Total other commitments</b>	<u>(2,788,507)</u>	<u>(9,385,221)</u>
<b>Net commitments by type</b>	<u>(2,940,081)</u>	<u>(8,992,021)</u>
<b>BY MATURITY</b>		
<b>Commitments receivable</b>		
<b>Operating lease income</b>		
One year or less	-	1,755
<b>Total operating lease income</b>	-	<u>1,755</u>
<b>Other commitments receivable</b>		
One year or less	153,793	199,419
From one to five years	140,215	370,894
Over five years	-	<u>329,064</u>
<b>Total other commitments receivable</b>	<u>294,008</u>	<u>899,377</u>
<b>Commitments payable</b>		
<b>Capital commitments</b>		
One year or less	<u>(445,582)</u>	<u>(507,932)</u>
<b>Total capital commitments</b>	<u>(445,582)</u>	<u>(507,932)</u>
<b>Operating lease commitments</b>		
One year or less	(150,995)	(927,368)
From one to five years	(220,695)	(3,239,948)
Over five years	-	<u>(3,619,705)</u>
<b>Total operating lease commitments</b>	<u>(371,690)</u>	<u>(7,787,021)</u>
<b>Other commitments</b>		
One year or less	(1,095,146)	(758,308)
From one to five years	<u>(1,321,671)</u>	<u>(839,892)</u>
<b>Total other commitments</b>	<u>(2,416,817)</u>	<u>(1,598,200)</u>
<b>Net commitments by maturity</b>	<u>(2,940,081)</u>	<u>(8,992,021)</u>

NB: Commitments are GST inclusive where relevant.

<sup>1</sup> Capital commitments represent contracts for capital works in the Court precinct.

<sup>2</sup> Other commitments include contracts for security, telecommunications and building maintenance.

**High Court of Australia  
Schedule of Commitments (continued)**

*as at 30 June 2012*

<b>Nature of lease</b>	<b>General description of leasing arrangement</b>
Leases for office accommodation	The majority of these commitments are leases for accommodation within Commonwealth Law Court buildings owned by the Commonwealth of Australia. Changes in the management and funding of Commonwealth Law Court buildings announced in the 2012/13 Budget result in no commitment for the High Court.
Agreement for the provision of motor vehicles to Justices and one office car.	The Court leases motor vehicles under the terms of a contract with various operative dates.
Lease for multifunction devices	The court leases multifunction devices under the terms of a contract with Fuji Xerox.

This schedule should be read in conjunction with the accompanying notes.

**High Court of Australia  
Administered Schedule of Comprehensive Income**

*for the period ended 30 June 2012*

	30 June 2012	30 June 2011
Notes	\$	\$
<b>EXPENSES</b>		
Total expenses administered on behalf of Government	-	-
<b>LESS</b>		
<b>OWN-SOURCE INCOME</b>		
<b>Non-taxation revenue</b>		
Fees and charges	16A 1,277,440	1,430,157
<b>Total non-taxation revenue</b>	<u>1,277,440</u>	<u>1,430,157</u>
<b>Total own-source revenue administered on behalf of Government</b>	<u>1,277,440</u>	<u>1,430,157</u>
<b>Total own source income administered on behalf of Government</b>	<u>1,277,440</u>	<u>1,430,157</u>

**Administered Cash Flow Statement**

*for the period ended 30 June 2012*

	30 June 2012	30 June 2011
Notes	\$	\$
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Fees and charges	1,277,440	1,430,157
<b>Total cash received</b>	<u>1,277,440</u>	<u>1,430,157</u>
<b>Net cash flows from (used by) operating activities</b>	<u>1,277,440</u>	<u>1,430,157</u>
<b>Net increase (decrease) in Cash Held</b>	1,277,440	1,430,157
Cash and cash equivalents at the beginning of the reporting period	-	-
Cash to Official Public Account for:		
- Other	(1,277,440)	(1,430,157)
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the accompanying notes.

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## **Notes to and forming part of the Financial Statements**

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### **Note 1: Summary of Significant Accounting Policies**

#### **1.1 Objectives of the High Court of Australia ("the Court")**

The Court is a Commonwealth entity. The objective of the Court is to interpret and uphold the Australian Constitution and to perform the functions of the ultimate appellate court of Australia.

The Court operates solely in Australia and is structured to meet one outcome.

Outcome 1: To interpret and uphold the Australian Constitution and to perform the functions of the ultimate appellate court of Australia.

The continued existence of the Court is guaranteed by the Constitution.

All activities contributing toward this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Court in its own right. Administered activities involve the management or oversight by the Court, on behalf of the Government, of items controlled or incurred by the Government.

The Court conducts the following administered activities: Fees and charges are collected in accordance with the *High Court of Australia (Fees) Regulations 2004* Schedule 1. The fees and charges collected are transferred to consolidated revenue.

#### **1.2 Administration of the Court**

The Court is administered by the Justices, who are assisted by the Chief Executive and Principal Registrar of the Court.

##### ***Chief Justice:***

The Honourable Robert French, AC

##### ***Justices:***

The Honourable William Gummow, AC

The Honourable Kenneth Hayne, AC

The Honourable Dyson Heydon, AC

The Honourable Susan Crennan, AC

The Honourable Susan Kiefel, AC

The Honourable Virginia Bell, AC

##### ***Chief Executive & Principal Registrar:***

Andrew Phelan

Under section 10 of the *High Court of Australia Act 1979* (Cth), a Justice is not capable of accepting or holding any other office of profit within Australia. No related party transactions have occurred during the 2011-2012 financial year.

## Notes to and forming part of the Financial Statements

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### 1.3 Basis of Preparation of the Financial Statements

The financial statements and notes are required by section 47 (1) of the *High Court of Australia Act 1979* (Cth) and are general purpose financial statements. Under section 47 (1) the financial statements are required to be in such a form as the Minister of Finance approves.

On that basis, the financial statements and notes have been prepared in accordance with:

- Finance Minister's Orders (or FMO) for reporting periods ending on or after 1 July 2011; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

Unless alternative treatment is specifically required by an accounting standard or the FMO's, assets and liabilities are recognised in the balance sheet when and only when it is probable that future economic benefits will flow to the Court or a future sacrifice of economic benefit will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under executor contracts are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the schedule of commitments or the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the statement of comprehensive income when and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

### 1.4 Significant Accounting Judgement and Estimates

In the process of applying the accounting policies listed in this note, the Court has made the following judgment's that have the most significant impact on the amounts recorded in the financial statements:

- The fair value of land and buildings has been taken to be the written down replacement cost as determined by an independent valuer. The Court's building is purpose-built and may in fact realise more or less in the market.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

### 1.5 New Australian Accounting Standards

#### *Adoption of new Australian Accounting Standard requirements*

No accounting standard has been adopted earlier than the application date as stated in the standard. The following revised or new standards issued prior to the signing of the Statement by the Chief Executive & Principal Registrar and Chief Financial Officer, were applicable to the current period and had a financial impact on the Court.

#### *AASB 7 Financial Instruments: Disclosures*

This revised standard requires the Court to disclose financial instruments with maximum exposure to credit risk but no longer requires disclosure of items that would be past due or impaired had their terms not been renegotiated.

#### *AASB 101 Presentation of Financial Statements*

This revised standard requires the Court to disclose reconciliation of each item of other comprehensive income in the notes.

#### *AASB 1054 Australian Additional Disclosures*

This new standard requires the Court to disclose the relevant statutory or reporting framework under which the financial statements are prepared.

Other new standards that were issued prior to the signing of the Statement by the Chief Executive & Principal Registrar and Chief Financial Officer and are applicable to the current reporting period did not have a financial impact, and are not expected to have a future financial impact on the Court.

## **Notes to and forming part of the Financial Statements**

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### *Future Australian Accounting Standards requirements*

The following new standards were issued by the Australian Accounting Standards Board prior to the signing of the Statement by the Chief Executive & Principal Registrar and Chief Financial Officer, which are expected to have a financial impact on the Court for future reporting periods:

#### *AASB 13 Fair Value Measurement*

This revised standard introduces increased disclosures regarding non-financial assets measured at fair value. It also requires fair value to be based on highest and best use by market participants.

#### *AASB 101 Presentation of Financial Statements*

This revised standard requires:

- the presentation of other comprehensive income to separately identify items that will subsequently be classified to profit or loss or items that will not be reclassified to profit or loss; and
- a change in terminology from the 'statement of other comprehensive income' to 'statement of profit and loss and other comprehensive income'.

Other new standards that were issued prior to the signing of the Statement by the Chief Executive & Principal Registrar and Chief Financial Officer and are applicable to the future reporting period are not expected to have a financial impact on the Court.

## Notes to and forming part of the Financial Statements

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### 1.6 Revenue

#### Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Court gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

#### Resources Received Free of Charge

Resources received free of charge are recognised as revenue when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

#### Other Types of Revenue

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer;
- the Court retains no managerial involvement nor effective control over the goods;
- the revenue and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated from the transaction will flow to the Court.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits with the transaction will flow to the Court.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

### 1.7 Gains

#### Resources Received Free of Charge

Resources received free of charge are recognised as gains when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded either as revenue or gains depending on their nature.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government agency or authority as a consequence of a restructuring of administrative arrangements (Refer to Note 1.8).

#### Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

## Notes to and forming part of the Financial Statements

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### 1.8 Transactions with the Government as Owner

#### Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

#### Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Australian Government agency or authority under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

### 1.9 Employee Benefits

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan asset (if any) out of which the obligations are to be settled directly.

#### Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Court is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Court's employer superannuation contribution rates, to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the work of an actuary as at 30 June 2012. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The Court recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

#### Superannuation

Staff of the Court are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or other complying accumulation superannuation funds.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance and Deregulation's administered schedules and notes.

The Court makes employer contributions to the employee superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Court accounts for the contributions as if they were contributions to defined contribution plans.

## Notes to and forming part of the Financial Statements

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

### 1.10 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

### 1.11 Borrowing Costs

All borrowing costs are expensed as incurred.

### 1.12 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- cash on hand; and
- demand deposits in bank accounts with an original maturity of 2 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

### 1.13 Financial Assets

The Court classifies its financial assets in the following categories:

- held-to-maturity investments; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets are recognised and derecognised upon trade date.

#### *Effective Interest Method*

The effective interest method is a method of calculating 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.

Income is recognised on an effective interest rate basis except for financial assets at fair value through profit or loss.

#### *Held-to-Maturity Investments*

Non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the Court has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis.

## **Notes to and forming part of the Financial Statements**

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### Loans and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

### Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period.

- *Financial assets held at amortised cost* - if there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the Statement of Comprehensive Income.

### **1.14 Financial Liabilities**

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities were recognised and derecognised upon 'trade date'.

### Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

### **1.15 Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the balance sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

### **1.16 Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor accounts immediately prior to the restructuring.

## Notes to and forming part of the Financial Statements

### 1.17 Infrastructure, Plant and Equipment

#### Asset Recognition Threshold

Purchases of infrastructure, plant and equipment are recognised initially at cost in the balance sheet, except for purchases costing less than \$3,000 (or building improvements less than \$10,000), which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

#### Revaluations

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measurement
Land	Highest and best use with recognition of the restrictive zoning within the Parliamentary Triangle and the inability of the assets to be disposed of due to legislation or government policy.
Buildings	Depreciated replacement cost recognising that the Court's Building is a special-purpose heritage building
Infrastructure, plant & equipment	Market selling price
Heritage and cultural assets	Market selling price

Following initial recognition at cost, infrastructure, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

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

#### Depreciation

Depreciable infrastructure, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Court using, in all cases, the straight-line method of depreciation.

The Court has heritage and cultural assets that do not have limited useful lives and are not depreciated.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<u>2012</u>	<u>2011</u>
Building assets	8 to 171 years	4 to 172 years
Infrastructure, plant and equipment	0 to 50 years	0 to 50 years
Library holdings	50 years	50 years

#### Impairment

All assets were assessed for impairment at 30 June 2012. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Court were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

## Notes to and forming part of the Financial Statements

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### Derecognition

An item of infrastructure, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

### Heritage and Cultural Assets

The Court has a small collection of heritage assets which includes rare books, works of art and antique furniture. The aims of the Court's preservation activities are to preserve collection items and to maintain access to them, consistent with their significance to the collection, usage requirements and current condition. The Court's preservation activities include documenting the collection, providing appropriate storage arrangements, adopting adequate security measures and undertaking conservation treatments when material is at risk or damaged.

### **1.18 Intangibles**

The Court's intangibles comprise externally acquired software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over their anticipated useful life. The useful lives of the Court's software is 3 years (2010-11: 3 years).

All software assets were assessed for indications of impairment as at 30 June 2012.

### **1.19 Taxation**

The Court is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

## Notes to and forming part of the Financial Statements

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### 1.20 Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the schedule of administered items and related notes.

Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

#### Administered Cash Transfers to and from Official Public Account

Revenue collected by the Court for use by the Government rather than the Court is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance and Deregulation. These transfers to the OPA are adjustments to the administered cash held by the Court on behalf of the Government and reported as such in the statement of administered cash flows and in the administered reconciliation schedule.

#### Revenue

All administered revenues are revenues relating to the course of ordinary activities performed by the Court on behalf of the Australian Government.

### Note 2: Events After the Reporting Period

No events have occurred after the reporting period that affect the Financial Statements.

## Notes to and forming part of the Financial Statements

	30 June 2012 \$	30 June 2011 \$
<b>Note 3: Expenses</b>		
<b>Note 3A: Employee Benefits</b>		
Wages and salaries	6,155,451	6,119,991
Superannuation:		
Defined contribution plans	400,669	405,689
Defined benefit plans	674,717	654,537
Leave and other entitlements	908,938	662,421
Separation and redundancies	<u>64,196</u>	<u>22,061</u>
<b>Total employee benefits</b>	<u>8,203,971</u>	<u>7,864,699</u>
<p>The salaries and allowances paid to the Chief Justice and other Justices of the Court are administered by the Attorney-General's Department through a drawing right on a special appropriation held by the Australian Public Service Commission. These payments are not included in the Financial Statements of the High Court of Australia.</p>		
<b>Note 3B: Supplier</b>		
<b>Goods and services</b>		
Property	3,541,287	3,164,432
Travel	993,966	1,006,183
Information Technology and Communications	539,573	560,036
Contractors and other Consultants	446,242	397,694
Fringe Benefits Tax	251,390	269,163
Insurance	226,091	175,909
Electronic library subscriptions	193,059	167,346
Other	<u>874,372</u>	<u>813,175</u>
<b>Total goods and services</b>	<u>7,065,980</u>	<u>6,553,938</u>
<b>Goods and services are made up of:</b>		
Provision of goods - related entities	2,670	16,214
Provision of goods - external parties	307,248	349,340
Rendering of services - related entities	2,162,050	1,824,469
Rendering of services - external parties	<u>4,594,012</u>	<u>4,363,915</u>
<b>Total goods and services</b>	<u>7,065,980</u>	<u>6,553,938</u>
<b>Other supplier expenses</b>		
<b>Operating lease rentals - external parties:</b>		
Minimum lease payments	984,300	988,405
Workers compensation premiums	<u>131,490</u>	<u>142,835</u>
<b>Total other supplier expenses</b>	<u>1,115,790</u>	<u>1,131,240</u>
<b>Total supplier expenses</b>	<u>8,181,770</u>	<u>7,685,178</u>
<b>Note 3C: Depreciation and Amortisation</b>		
<b>Depreciation:</b>		
Infrastructure, plant and equipment	296,874	383,279
Buildings	3,608,203	3,607,107
Library holdings	<u>385,308</u>	<u>361,825</u>
<b>Total depreciation</b>	<u>4,290,385</u>	<u>4,352,211</u>
<b>Amortisation:</b>		
Intangibles	<u>122,569</u>	<u>58,856</u>
<b>Total amortisation</b>	<u>122,569</u>	<u>58,856</u>
<b>Total depreciation and amortisation</b>	<u>4,412,954</u>	<u>4,411,067</u>

**Notes to and forming part of the Financial Statements**

	<b>30 June 2012</b>	30 June 2011
	\$	\$
<b>Note 3D: Write-Down and Impairment of Assets</b>		
<b>Asset write-downs and impairments from:</b>		
Decrease impairment allowance	(2,640)	-
Impairment of trade and other receivables	1,637	3,498
Revaluation decrement - Library holdings	<b>3,356,502</b>	-
Impairment of infrastructure, plant and equipment	<u>234</u>	<u>3,370</u>
<b>Total write-down and impairment of assets</b>	<b><u>3,355,733</u></b>	<b><u>6,868</u></b>
<b>Note 3E: Losses from Asset Sales</b>		
<b>Infrastructure, plant and equipment:</b>		
Carrying value of assets sold	<u>3,130</u>	<u>2,000</u>
<b>Total losses from asset sales</b>	<b><u>3,130</u></b>	<b><u>2,000</u></b>

## Notes to and forming part of the Financial Statements

	30 June 2012 \$	30 June 2011 \$
<b>Note 4: Income</b>		
<b>OWN-SOURCE REVENUE</b>		
<b>Note 4A: Sale of Goods and Rendering of Services</b>		
Provision of goods - external parties	36,376	34,920
Rendering of services - related entities	17,182	19,105
Rendering of services - external parties	<u>129,701</u>	<u>106,014</u>
<b>Total sale of goods and rendering of services</b>	<u>183,259</u>	<u>160,039</u>
<b>Note 4B: Interest</b>		
Deposits	<u>681,660</u>	<u>570,343</u>
<b>Total interest</b>	<u>681,660</u>	<u>570,343</u>
<b>Note 4C: Other Revenue</b>		
Practitioner certificates	55,256	53,789
Comcare receipts	-	44,596
Grants	-	21,058
Other	<u>6,419</u>	<u>9,140</u>
<b>Total other revenue</b>	<u>61,675</u>	<u>128,583</u>
<b>Note 4D: Resources Received Free of Charge</b>		
Financial statement audit	30,000	30,000
Property operating cost	<u>1,276,053</u>	<u>1,241,142</u>
<b>Total resources received free of charge</b>	<u>1,306,053</u>	<u>1,271,142</u>
<b>GAINS</b>		
<b>Note 4E: Other Gains</b>		
Assets received free of charge	527,229	-
Assets recognised for the first time	<u>37,500</u>	-
<b>Total other gains</b>	<u>564,729</u>	-
<b>REVENUE FROM GOVERNMENT</b>		
<b>Note 4F: Revenue from Government</b>		
Appropriations:		
Departmental appropriations	<u>14,261,000</u>	<u>13,017,000</u>
<b>Total revenue from Government</b>	<u>14,261,000</u>	<u>13,017,000</u>
<b>Note 5: Financial Assets</b>		
<b>Note 5A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	2,753,937	2,507,914
Other	<u>1,500</u>	<u>1,500</u>
<b>Total cash and cash equivalents</b>	<u>2,755,437</u>	<u>2,509,414</u>

**Notes to and forming part of the Financial Statements**

	30 June 2012 \$	30 June 2011 \$
<b>Note 5B: Trade and Other Receivables</b>		
<b>Goods and Services</b>		
Goods and services - related entities	7,931	8,239
Goods and services - external parties	<u>14,945</u>	<u>32,951</u>
<b>Total receivables for goods and services</b>	<u>22,876</u>	<u>41,190</u>
<b>Other receivables:</b>		
GST receivable from the Australian Taxation Office	115,548	130,503
Interest	<u>40,500</u>	<u>101,006</u>
<b>Total other receivables</b>	<u>156,048</u>	<u>231,509</u>
<b>Total trade and other receivables (gross)</b>	<u>178,924</u>	<u>272,699</u>
<b>Less: impairment allowance account:</b>		
Goods and services	<u>350</u>	2,990
<b>Total impairment allowance account</b>	<u>350</u>	2,990
<b>Total trade and other receivables (net)</b>	<u>178,574</u>	<u>269,709</u>
<b>Receivables are expected to be recovered in:</b>		
No more than 12 months	<u>178,574</u>	269,709
<b>Total trade and other receivables (net)</b>	<u>178,574</u>	<u>269,709</u>
<b>Receivables are aged as follows:</b>		
Not overdue	175,350	260,398
Overdue by:		
0 to 30 days	2,934	2,520
31 to 60 days	290	1,750
61 to 90 days	-	-
More than 90 days	<u>350</u>	8,031
<b>Total receivables (gross)</b>	<u>178,924</u>	<u>272,699</u>
<b>The impairment allowance account is aged as follows:</b>		
More than 90 days	<u>350</u>	2,990
<b>Total impairment allowance account</b>	<u>350</u>	2,990
<b>Reconciliation of the Impairment Allowance Account:</b>		
<b>Movements in relation to 2012</b>		
	Goods and services \$'000	Total \$'000
<b>Opening balance</b>	2,990	2,990
Increase/ decrease recognised in net surplus	<u>(2,640)</u>	<u>(2,640)</u>
<b>Closing balance</b>	<u>350</u>	<u>350</u>
<b>Movements in relation to 2011</b>		
	Goods and services \$'000	Total \$'000
<b>Opening balance</b>	-	-
Increase/decrease recognised in net surplus	<u>2,990</u>	<u>2,990</u>
<b>Closing balance</b>	<u>2,990</u>	<u>2,990</u>

**Notes to and forming part of the Financial Statements**

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	<b>30 June 2012</b>	30 June 2011
	\$	\$
<b>Note 5C: Other Investments</b>		
Deposits	<u>9,089,952</u>	<u>8,027,557</u>
<b>Total other investments</b>	<u>9,089,952</u>	<u>8,027,557</u>
<b>Total other investments expected to be recovered in:</b>		
No more than 12 months	<u>9,089,952</u>	<u>8,027,557</u>
<b>Total other investments</b>	<u>9,089,952</u>	<u>8,027,557</u>

## Notes to and forming part of the Financial Statements

	30 June 2012	30 June 2011
	\$	\$
<b>Note 6: Non-Financial Assets</b>		
<b>Note 6A: Land and Buildings</b>		
<b>Land:</b>		
Land at fair value	8,925,000	8,925,000
<b>Total Land</b>	<u>8,925,000</u>	<u>8,925,000</u>
<b>Buildings on freehold land:</b>		
Work in progress	776,451	1,549,903
Fair value	186,242,520	181,722,659
Accumulated depreciation	<u>(113,262)</u>	<u>(64,760)</u>
<b>Total buildings on freehold land</b>	<u>186,905,709</u>	<u>183,207,802</u>
<b>Total land and buildings</b>	<u>195,830,709</u>	<u>192,132,802</u>

No indicators of impairment were found for land and buildings.

No land or buildings are expected to be sold or disposed of within the next 12 months.

### **Note 6B: Infrastructure, Plant and Equipment**

<b>Heritage and cultural:</b>		
Artworks - fair value	3,317,200	2,699,800
Rare books - fair value	131,940	130,711
Heritage furniture - fair value	<u>175,900</u>	<u>203,300</u>
<b>Total heritage and cultural</b>	<u>3,625,040</u>	<u>3,033,811</u>
<b>Other infrastructure, plant and equipment:</b>		
Work in progress	-	53,152
Fair value	1,824,196	1,599,862
Accumulated depreciation	<u>(671,446)</u>	<u>(386,560)</u>
<b>Total other infrastructure, plant and equipment</b>	<u>1,152,750</u>	<u>1,266,454</u>
<b>Total infrastructure, plant and equipment</b>	<u>4,777,790</u>	<u>4,300,265</u>

No indicators of impairment were found for infrastructure, plant and equipment.

No infrastructure, plant or equipment is expected to be sold or disposed of within the next 12 months.

### **Note 6C: Library Holdings**

Work in progress	270,554	238,131
Fair value	15,095,713	18,594,082
Accumulated depreciation	<u>-</u>	<u>(918,457)</u>
<b>Total library holdings</b>	<u>15,366,267</u>	<u>17,913,756</u>

No indicators of impairment were found for library holding assets.

No library holdings are expected to be sold or disposed of within the next 12 months.

### **Revaluations of non-financial assets**

All revaluations were conducted in accordance with the revaluation policy stated at Note 1. On 30 June 2012, independent valuers conducted valuations on land and buildings, heritage and cultural assets and library holdings.

Revaluation increment of \$5,465,382 for buildings on freehold land and leasehold improvements (2011: increment of \$3,701,262) and \$14,922 for heritage and cultural assets (2011: nil) were credited to the asset revaluation reserve by asset class and included in the equity section of the balance sheet; a decrement of \$3,356,502 for library assets was expensed (2011: nil expensed).

## Notes to and forming part of the Financial Statements

**Note 6D: Reconciliation of the Opening and Closing Balances of Infrastructure, Plant and Equipment (2011-12)**

	Land	Buildings	Total Land and Buildings	Other IP&E	Heritage & Cultural <sup>1</sup>	Library Holdings	Total
	\$	\$	\$	\$	\$	\$	\$
<b>As at 1 July 2011</b>							
Gross book value	8,925,000	183,272,562	192,197,562	1,653,014	3,033,811	18,832,213	215,716,600
Accumulated depreciation and impairment	-	(64,760)	(64,760)	(386,560)	-	(918,457)	(1,369,777)
<b>Net book value 1 July 2011</b>	<b>8,925,000</b>	<b>183,207,802</b>	<b>192,132,802</b>	<b>1,266,454</b>	<b>3,033,811</b>	<b>17,913,756</b>	<b>214,346,823</b>
Additions:							
By purchase	-	1,840,728	1,840,728	213,112	-	1,194,320	3,248,160
By other movements	-	-	-	-	37,500	-	37,500
By assets received free of charge	-	-	-	-	527,229	-	527,229
Revaluations and impairments through equity	-	5,465,382	5,465,382	-	14,922	-	5,480,304
Impairments recognised in the operating result	-	-	-	(234)	-	(3,356,502)	(3,356,736)
Reclassifications	-	-	-	(11,578)	11,578	-	-
Depreciation/amortisation expense	-	(3,608,203)	(3,608,203)	(296,874)	-	(385,308)	(4,290,385)
Disposals:							
Other movements	-	-	-	(15,000)	-	-	(15,000)
Other disposals	-	-	-	(3,130)	-	-	(3,130)
<b>Net book value 30 June 2012</b>	<b>8,925,000</b>	<b>186,905,709</b>	<b>195,830,709</b>	<b>1,152,750</b>	<b>3,625,040</b>	<b>15,366,266</b>	<b>215,974,765</b>
<b>Net book value as of 30 June 2012 represented by:</b>							
Gross book value	8,925,000	187,018,971	195,943,971	1,824,196	3,625,040	15,366,266	216,759,473
Accumulated depreciation/amortisation and impairment	-	(113,262)	(113,262)	(671,446)	-	-	(784,708)
<b>Net book value 30 June 2012</b>	<b>8,925,000</b>	<b>186,905,709</b>	<b>195,830,709</b>	<b>1,152,750</b>	<b>3,625,040</b>	<b>15,366,266</b>	<b>215,974,765</b>

<sup>1</sup> Land, buildings and other property, plant and equipment that met the definition of a heritage and cultural item were disclosed in the heritage and cultural asset class.

**Notes to and forming part of the Financial Statements**

**Note 6D (Cont'd): Reconciliation of the Opening and Closing Balances of Infrastructure, Plant and Equipment (2010-11)**

	Land	Buildings	Total Land and Buildings	Other IP&E	Heritage and Cultural <sup>1</sup>	Library Holdings	Total
	\$	\$	\$	\$	\$	\$	\$
<b>As at 1 July 2010</b>							
Gross book value	8,925,000	181,090,353	190,015,353	1,220,461	3,033,811	17,621,253	211,890,878
Accumulated depreciation and impairment	-	(102,983)	(102,983)	(9,191)	-	(556,632)	(668,806)
<b>Net book value 1 July 2010</b>	<b>8,925,000</b>	<b>180,987,370</b>	<b>189,912,370</b>	<b>1,211,270</b>	<b>3,033,811</b>	<b>17,064,621</b>	<b>211,222,072</b>
Additions*	-	2,126,277	2,126,277	443,833	-	1,210,960	3,781,070
Revaluations and impairments recognised in other comprehensive income	-	3,701,262	3,701,262	-	-	-	3,701,262
Revaluations recognised in the operating result	-	-	-	-	-	-	-
Impairments recognised in the operating result	-	-	-	(3,370)	-	-	(3,370)
Reclassification	-	-	-	-	-	-	-
Depreciation expense	-	(3,607,107)	(3,607,107)	(383,279)	-	(361,825)	(4,352,211)
Disposals:							
Other	-	-	-	(2,000)	-	-	(2,000)
<b>Net book value 30 June 2011</b>	<b>8,925,000</b>	<b>183,207,802</b>	<b>192,132,802</b>	<b>1,266,454</b>	<b>3,033,811</b>	<b>17,913,756</b>	<b>214,346,823</b>

**Net book value as of 30 June 2011**

represented by:							
Gross book value	8,925,000	183,272,562	192,197,562	1,653,014	3,033,811	18,832,213	215,716,600
Accumulated depreciation and impairment	-	(64,760)	(64,760)	(386,560)	-	(918,457)	(1,369,777)
	<b>8,925,000</b>	<b>183,207,802</b>	<b>192,132,802</b>	<b>1,266,454</b>	<b>3,033,811</b>	<b>17,913,756</b>	<b>214,346,823</b>

<sup>1</sup> Land, buildings and other property, plant and equipment that met the definition of a heritage and cultural item were disclosed in the heritage and cultural asset class.

**Notes to and forming part of the Financial Statements**

	<b>30 June 2012</b>	30 June 2011
	\$	\$
<b>Note 6E: Intangibles</b>		
<b>Computer software:</b>		
Purchased in progress	-	59,445
Purchased in use	<b>857,666</b>	766,898
Accumulated amortisation	<b>(610,065)</b>	<b>(559,366)</b>
<b>Total computer software</b>	<b><u>247,601</u></b>	<b><u>266,977</u></b>
<b>Total intangibles</b>	<b><u>247,601</u></b>	<b><u>266,977</u></b>

No indicators of impairment were found for intangible assets.

No intangibles are expected to be sold or disposed of within the next 12 months.

## Notes to and forming part of the Financial Statements

### Note 6F: Reconciliation of the Opening and Closing Balances of Intangibles 2012

	Computer software purchased \$	Total \$
<b>As at 1 July 2011</b>		
Gross book value	826,343	826,343
Accumulated amortisation and impairment	(559,366)	(559,366)
<b>Net book value 1 July 2011</b>	<b>266,977</b>	<b>266,977</b>
Additions:	-	-
By purchase	103,193	103,193
Amortisation	(122,569)	(122,569)
Disposals:		
Other	-	-
<b>Net book value as at 30 June 2012 represented by:</b>		
Gross book value	857,666	857,666
Accumulated amortisation and impairment	(610,065)	(610,065)
<b>Net book value 30 June 2012</b>	<b>247,601</b>	<b>247,601</b>

### Note 6F (Cont'd): Reconciliation of the Opening and Closing Balances of Intangibles 2011

	Computer software purchased \$	Total \$
<b>As at 1 July 2010</b>		
Gross book value	610,705	610,705
Accumulated amortisation and impairment	(500,510)	(500,510)
<b>Net book value 1 July 2010</b>	<b>110,195</b>	<b>110,195</b>
Additions	215,638	215,638
Amortisation	(58,856)	(58,856)
<b>Net book value 30 June 2011</b>	<b>266,977</b>	<b>266,977</b>
<b>Net book value as of 30 June 2011 represented by:</b>		
Gross book value	826,343	826,343
Accumulated amortisation and impairment	(559,366)	(559,366)
<b>Net book value 30 June 2011</b>	<b>266,977</b>	<b>266,977</b>

### Note 6G: Other Non-Financial Assets

Prepaid property rentals	-	53,026
Other prepayments	<b>70,329</b>	<b>95,695</b>
<b>Total other non-financial assets</b>	<b>70,329</b>	<b>148,721</b>
<b>Total other non-financial assets - are expected to be recovered in:</b>		
No more than 12 months	<b>70,329</b>	<b>148,721</b>
<b>Total other non-financial assets</b>	<b>70,329</b>	<b>148,721</b>

No indicators of impairment were found for other non-financial assets.

### Notes to and forming part of the Financial Statements

	30 June 2012 \$	30 June 2011 \$
<b>Note 7: Payables</b>		
<b>Note 7A: Suppliers</b>		
Trade creditors	148,531	183,154
Accruals	<u>281,222</u>	<u>418,762</u>
<b>Total supplier payables</b>	<u>429,753</u>	<u>601,916</u>
<b>Supplier payables expected to be settled within 12 months:</b>		
External parties	<u>429,753</u>	<u>601,916</u>
<b>Total supplier payables</b>	<u>429,753</u>	<u>601,916</u>
Settlement is usually made within 30 days.		
<b>Note 7B: Other Payables</b>		
Unearned revenue	17,536	16,943
Salaries and wages	324,420	220,101
Superannuation	<u>29,493</u>	<u>24,095</u>
<b>Total other payables</b>	<u>371,449</u>	<u>261,139</u>
<b>Total other payables are expected to be settled in:</b>		
No more than 12 months	<u>371,449</u>	<u>261,139</u>
<b>Total other payables</b>	<u>371,449</u>	<u>261,139</u>
<b>Note 8: Provisions</b>		
<b>Note 8A: Employee Provisions</b>		
Leave	<u>2,173,716</u>	<u>1,885,528</u>
<b>Total employee provisions</b>	<u>2,173,716</u>	<u>1,885,528</u>
<b>Employee provisions are expected to be settled in:</b>		
No more than 12 months	1,975,900	1,715,950
More than 12 months	<u>197,816</u>	<u>169,578</u>
<b>Total employee provisions</b>	<u>2,173,716</u>	<u>1,885,528</u>

## Notes to and forming part of the Financial Statements

	30 June 2012 \$	30 June 2011 \$
<b>Note 9: Cash Flow Reconciliation</b>		
<b>Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement</b>		
<b>Cash and cash equivalent as per:</b>		
Cash flow statement	2,755,437	2,509,414
Balance sheet	<u>2,755,437</u>	<u>2,509,414</u>
<b>Difference</b>	<u>-</u>	<u>-</u>
<b>Reconciliation of net cost of services to net cash from operating activities:</b>		
Net cost of services	(21,360,182)	(17,839,705)
Add revenue from Government	<u>14,261,000</u>	<u>13,017,000</u>
<b>Adjustments for non-cash items</b>		
Depreciation /amortisation	4,412,954	4,411,067
Gain - other, assets recognised for the first time	(564,729)	-
Net write down of non-financial assets	3,356,736	3,370
Reduction in impairment provision	(2,640)	-
Loss on disposal of assets	<u>3,130</u>	<u>2,000</u>
<b>Changes in assets / liabilities</b>		
(Increase) / decrease in net receivables	93,775	(91,528)
(Increase) / decrease in prepayments	78,392	385,274
Increase / (decrease) in employee provisions	288,188	(41,821)
Increase / (decrease) in supplier payables	(100,444)	97,497
Increase / (decrease) in other payables	<u>110,310</u>	<u>(57,923)</u>
<b>Net cash from / (used by) operating activities</b>	<u>576,490</u>	<u>(114,769)</u>

### Note 10: Contingent Liabilities and Assets

#### Quantifiable Contingencies

As at 30 June 2012, the Court had no quantifiable contingencies (2011: nil).

#### Unquantifiable Contingencies

As at 30 June 2012, the Court is defending an application pending in the Federal Court under the *Australian Human Rights Commission Act 1986* (Cth) alleging unlawful discrimination.

#### Significant Remote Contingencies

As at 30 June 2012, the Court has no significant remote contingencies (2011: nil).

**Notes to and forming part of the Financial Statements**


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**Note 11: Senior Executive Remuneration**
**Note 11A: Senior Executive Remuneration Expense for the Reporting Period**

	2012	2011
<b>Short-term employee benefits:</b>		
Salary	1,129,073	1,073,412
Annual leave accrued	<u>82,513</u>	<u>92,241</u>
<b>Total short-term employee benefits</b>	<b><u>1,211,586</u></b>	<b><u>1,165,653</u></b>
<b>Post-employment benefits:</b>		
Superannuation	<u>175,349</u>	<u>159,452</u>
<b>Total post-employment benefits</b>	<b><u>175,349</u></b>	<b><u>159,452</u></b>
<b>Other long-term benefits:</b>		
Long service leave accrued	<u>112,637</u>	<u>50,654</u>
<b>Total other long-term benefits</b>	<b><u>112,637</u></b>	<b><u>50,654</u></b>
<b>Total employment benefits</b>	<b><u>1,499,572</u></b>	<b><u>1,375,759</u></b>

## Notes to and forming part of the Financial Statements

## Note 11: Senior Executive Remuneration (continued)

## Note 11B: Average Annual Reportable Remuneration Paid to Substantive Senior Executives During the Reporting Period

	2012				Total
	Senior Executives No.	Reportable salary <sup>2</sup> : \$	Contributed superannuation <sup>3</sup> : \$	Reportable allowances <sup>4</sup> : \$	
Average annual reportable remuneration <sup>1</sup> :					
Total remuneration (including part-time arrangements)					
less than \$150,000	-	-	-	-	-
\$150 000 - \$179,999	-	-	-	-	-
\$180 000 - \$209,999	2	160,070	43,474	-	203,544
\$210 000 - \$239,999	1	181,898	28,267	-	210,165
\$240 000 - \$269,999	-	-	-	-	-
\$270 000 - \$299,999	1	240,405	39,569	-	279,974
\$300 000 - \$329,999	-	-	-	-	-
\$330 000 - \$359,999	-	-	-	-	-
\$360 000 - \$389,999	1	275,582	100,453	2,714	378,749
<b>Total</b>	<b>5</b>				

	2011				Total
	Senior Executives No.	Reportable salary <sup>2</sup> : \$	Contributed superannuation <sup>3</sup> : \$	Reportable allowances <sup>4</sup> : \$	
Average annual reportable remuneration <sup>1</sup> :					
Total remuneration (including part-time arrangements)					
less than \$150,000	-	-	-	-	-
\$150 000 - \$179,999	-	-	-	-	-
\$180 000 - \$209,999	3	161,815	32,369	-	194,184
\$210 000 - \$239,999	-	-	-	-	-
\$240 000 - \$269,999	-	-	-	-	-
\$270 000 - \$299,999	1	238,776	36,046	-	274,822
\$300 000 - \$329,999	-	-	-	-	-
\$330 000 - \$359,999	1	251,303	93,100	-	344,403
\$360 000 - \$389,999	-	-	-	-	-
<b>Total</b>	<b>5</b>				

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**Notes to and forming part of the Financial Statements**

**Note 11: Senior Executive Remuneration (continued)**

**Notes:**

1. This table reports substantive senior executives who received remuneration during the reporting period. Each row is an averaged figure based on headcount for individuals in the band.
2. 'Reportable Salary' includes the following:
  - (a) gross payments; and
  - (b) reportable fringe benefits (at the net amount prior to 'grossing up' to account for tax benefits).
3. The 'contributed superannuation' amount is the average actual superannuation contributions paid to senior executives in that reportable remuneration band during the reporting period, including any salary sacrificed amounts, as per the individuals' payslips.
4. 'Reportable allowances' are the average actual allowances paid as per the 'total allowances' line on individuals' payment summaries.
5. Various salary sacrifice arrangements were available to senior executives including superannuation, motor vehicle and expense payment fringe benefits. Salary sacrifice benefits are reported in the 'reportable salary' column, excluding salary sacrificed superannuation, which is reported in the 'contributed superannuation' column.

Notes to and forming part of the Financial Statements

**Note 11: Senior Executive Remuneration (continued)**

Note 11C: Other Highly Paid Staff

**Average Annual Remuneration Packages for other highly paid staff as at 30 June 2012**

	2012				
	Staff No.	Reportable salary <sup>2</sup> , \$	Contributed superannuation <sup>3</sup> , \$	Reportable allowances <sup>4</sup> , \$	Total \$
<b>Total remuneration (including part-time arrangements)</b>					
\$150 000 - \$179,999	2	126,482	28,222	426	155,130
\$180 000 - \$209,999	-	-	-	-	-
\$210 000 - \$239,999	-	-	-	-	-
\$240 000 - \$269,999	-	-	-	-	-
\$270 000 - \$299,999	-	-	-	-	-
\$300 000 - \$329,999	-	-	-	-	-

**Average Annual Remuneration Packages for other highly paid staff as at 30 June 2011**

	2011				
	Staff No.	Reportable salary <sup>2</sup> , \$	Contributed superannuation <sup>3</sup> , \$	Reportable allowances <sup>4</sup> , \$	Total \$
<b>Total remuneration (including part-time arrangements)</b>					
\$150 000 - \$179,999	-	-	-	-	-
\$180 000 - \$209,999	-	-	-	-	-
\$210 000 - \$239,999	-	-	-	-	-
\$240 000 - \$269,999	-	-	-	-	-
\$270 000 - \$299,999	-	-	-	-	-
\$300 000 - \$329,999	-	-	-	-	-

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**Notes to and forming part of the Financial Statements**

**Note 11: Senior Executive Remuneration (continued)**

**Notes:**

1. This table reports staff:
  - a) who were employed by the entity during the reporting period;
  - b) whose reportable remuneration was \$150,000 or more for the financial period; and
  - c) were not required to be disclosed in Tables A, B or director disclosures.
2. 'Reportable Salary' includes the following:
  - (a) gross payments (less any bonuses paid, which are separated out and disclosed in the 'bonus paid' column); and
  - (b) reportable fringe benefits (at the net amount prior to 'grossing up' to account for tax benefits).
3. The 'contributed superannuation' amount is the average actual superannuation contributions paid to staff in that reportable remuneration band during the reporting period, including any salary sacrificed amounts, as per [ . . . e.g. the individuals' payslips ].
4. 'Reportable allowances' are the average actual allowances paid as per the 'total allowances' line on individuals' payment summaries.
5. Various salary sacrifice arrangements were available to other highly paid staff including superannuation, motor vehicle and expense payment fringe benefits. Salary sacrifice benefits are reported in the 'reportable salary' column, excluding salary sacrificed superannuation, which is reported in the 'contributed superannuation' column.

## Notes to and forming part of the Financial Statements

### Note 12: Remuneration of Auditors

	30 June 2012	30 June 2011
	\$	\$
Financial statement audit services were provided free of charge to the Court by the Australian National Audit Office (ANAO).		
<b>Fair value of the services provided</b>		
Financial statement audit services	<u>30,000</u>	<u>30,000</u>
	<u>30,000</u>	<u>30,000</u>

No other services are provided by the auditors of financial statements.

### Note 13: Public Money in the Custody of the Court

#### Suitor's Fund

Balance as at 1 July 2011	515,750	15,250
Amounts received	859,250	2,236,948
Amounts deducted/paid out	<u>(514,566)</u>	<u>(1,736,448)</u>
Balance as at 30 June 2012	<u>860,434</u>	<u>515,750</u>

These are funds paid into the Court under an order of the Court or a Justice of the Court.

### Note 14: Financial Instruments

#### Note 14A: Categories of Financial Instruments

##### Financial Assets

##### Held-to-maturity:

Term deposits	<u>9,089,952</u>	<u>8,027,557</u>
<b>Total</b>	<u>9,089,952</u>	<u>8,027,557</u>

##### Loans and receivables:

Cash at bank	2,755,437	2,509,414
Receivable for goods and services	<u>22,876</u>	<u>41,190</u>
<b>Total</b>	<u>2,778,313</u>	<u>2,550,604</u>

<b>Carrying amount of financial assets</b>	<u>11,868,265</u>	<u>10,578,161</u>
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##### Financial Liabilities

##### At amortised cost:

Supplier payables	148,531	183,154
Accrued expenses	<u>281,222</u>	<u>418,762</u>
<b>Total</b>	<u>429,753</u>	<u>601,916</u>

<b>Carrying amount of financial liabilities</b>	<u>429,753</u>	<u>601,916</u>
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**Notes to and forming part of the Financial Statements**

	<b>30 June 2012</b>	30 June 2011
	\$	\$
<b>Note 14B: Net Income and Expense from Financial Assets</b>		
<b>Held-to-maturity</b>		
Interest revenue	<u>587,980</u>	437,070
<b>Net gain/(loss) held-to-maturity</b>	<u>587,980</u>	<u>437,070</u>
<b>Loans and receivables</b>		
Interest revenue	<u>93,680</u>	126,954
<b>Net gain/(loss) loans and receivables</b>	<u>93,680</u>	<u>126,954</u>
<b>Net gain/(loss) from financial assets</b>	<u>681,660</u>	<u>564,024</u>

**Note 14C: Fair Value of Financial Instruments**

	Carrying amount 2012 \$'000	Fair Value 2012 \$'000	Carrying amount 2011 \$'000	Fair value 2011 \$'000
<b>Financial Assets</b>				
Cash at bank	2,755,437	2,755,437	2,509,414	2,509,414
Held-to-maturity	9,089,952	9,089,952	8,027,557	8,027,557
Receivables for goods and services	22,876	22,876	41,190	41,190
<b>Total</b>	<u>11,868,265</u>	<u>11,868,265</u>	<u>10,578,161</u>	<u>10,578,161</u>
<b>Financial Liabilities</b>				
Suppliers payable at amortised cost	148,531	148,531	183,154	183,154
Accrued expenses at amortised cost	281,222	281,222	418,762	418,762
<b>Total</b>	<u>429,753</u>	<u>429,753</u>	<u>601,916</u>	<u>601,916</u>

## Notes to and forming part of the Financial Statements

### Note 14D: Credit Risk

The Court's primary credit risk exposure arises from the Court's business interactions on credit with trade debtors. The credit quality of other customers is risk assessed by management taking into account their financial position, past experience and other factors and compliance with the Court's credit terms is regularly monitored by management.

The Court assessed the risk of the default on payment and has allocated \$350 in 2012 (2011: \$2,990) to an impairment allowance account. The Court had policies and procedures that guided employees debt recovery techniques that were to be applied.

The Court held no collateral to mitigate against credit risk.

**The following table illustrates the Court's gross exposure to credit risk, excluding any collateral or credit enhancements.**

	2012 \$	2011 \$
Loans and receivables	22,876	41,190
<b>Total</b>	<b>22,876</b>	<b>41,190</b>

### Credit quality of financial instruments not past due or individually determined as impaired

	Not past due nor impaired 2012 \$	Not past due nor impaired 2011 \$	Past due or impaired 2012 \$	Past due or impaired 2011 \$
Loans and receivables	19,302	28,889	3,574	12,301
<b>Total</b>	<b>19,302</b>	<b>28,889</b>	<b>3,574</b>	<b>12,301</b>

### Ageing of financial assets that are past due but not impaired for 2012

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Loans and receivables	2,934	290	-	-	3,224
<b>Total</b>	<b>2,934</b>	<b>290</b>	<b>-</b>	<b>-</b>	<b>3,224</b>

### Ageing of financial assets that are past due but not impaired for 2011

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Loans and receivables	2,520	1,750	-	5,041	9,311
<b>Total</b>	<b>2,520</b>	<b>1,750</b>	<b>-</b>	<b>5,041</b>	<b>9,311</b>

## Notes to and forming part of the Financial Statements

### Note 14E: Liquidity Risk

The Court manages liquidity risk by continuously monitoring the forecast and actual cashflows associated with the financial assets and liabilities of the Court. The following tables illustrates the maturities for the Court's financial liabilities.

#### Maturities for non-derivative financial liabilities 2012

	On demand	within 1	1 to 2 years	2 to 5 years	> 5 years	Total
	\$	year	\$	\$	\$	\$
Supplier payables	-	148,531	-	-	-	148,531
Accrued expenses	-	281,222	-	-	-	281,222
<b>Total</b>	-	429,753	-	-	-	429,753

#### Maturities for non-derivative financial liabilities 2011

	On demand	within 1	1 to 2 years	1 to 2 years	> 5 years	Total
	\$	year	\$	\$	\$	\$
Supplier payables	-	183,154	-	-	-	183,154
Accrued expenses	-	418,762	-	-	-	418,762
<b>Total</b>	-	601,916	-	-	-	601,916

High Court of Australia has no derivative financial liabilities in either 2012 or 2011.

### Note 14F: Market Risk

The Court's primary market risk exposure arises from changes in the interest rates associated with funds held with banks and financial institutions.

The weighted average interest rate received on cash at bank funds during the 2011/2012 financial year was 3.85%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 1.40%.

The weighted average interest rate received on investments during the 2011/2012 financial year was 5.372%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 1.40%.

Sensitivity analysis of the risk that the Court is exposed to for 2012

Risk variable	Change in risk variable %	Effect on	
		Profit and loss \$	Equity \$
Interest rate risk - cash at bank	3.850	(38,529)	-
Interest rate risk - cash at bank	3.850	38,529	-
Interest rate risk - investments	5.372	(127,259)	-
Interest rate risk - investments	5.372	127,259	-

Sensitivity analysis of the risk that High Court of Australia is exposed to for 2011

Risk variable	Change in risk variable %	Effect on	
		Profit and loss \$	Equity \$
Interest rate risk - cash at bank	4.325	(43,855)	-
Interest rate risk - cash at bank	4.325	43,855	-
Interest rate risk - investments	5.786	(140,482)	-
Interest rate risk - investments	5.786	140,482	-

**Notes to and forming part of the Financial Statements**

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	<b>30 June 2012</b>	30 June 2011
	\$	\$
<b>Note 15: Financial Assets Reconciliation</b>		
<b><u>Financial assets</u></b>		
<b>Total financial assets as per balance sheet</b>	<b>12,023,963</b>	10,806,680
Less: non-financial instruments components		
Other receivables	<b>(156,048)</b>	(231,509)
Impairment allowance	<b>350</b>	<u>2,990</u>
<b>Total financial assets as per financial instruments note</b>	<b><u>11,868,265</u></b>	<u>10,578,161</u>

## Notes to and forming part of the Financial Statements

	30 June 2012 \$	30 June 2011 \$
<b>Note 16: Administered - Income</b>		
<b>OWN-SOURCE REVENUE</b>		
<b>Non-Taxation Revenue</b>		
<b>Note 16A: Sale of Goods and Rendering of Services</b>		
Filing and other hearing fees - external parties	1,221,558	1,375,974
Other	<u>55,882</u>	<u>54,183</u>
<b>Total sale of goods and rendering of services</b>	<u><b>1,277,440</b></u>	<u><b>1,430,157</b></u>
<b>Note 17: Administered Reconciliation Table</b>		
<b>Opening administered assets less administered liabilities as at 1 July</b>	-	-
Plus: Administered income	1,277,440	1,430,157
Administered transfers to/from Australian Government:		
Transfers to OPA	<u>(1,277,440)</u>	<u>(1,430,157)</u>
<b>Closing administered assets less administered liabilities as at 30 June</b>	<u><b>-</b></u>	<u><b>-</b></u>

<b>Note 18: Compensation and Debt Relief</b>	2012 \$	2011 \$
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164 waivers of amounts owing to the Australian Government were made pursuant to Regulation 10 of the High Court of Australia (Fees) Regulations 2004, for persons being in financial hardship (waiver of two-thirds fee) (2011:218 waivers).	<u>227,851</u>	<u>309,430</u>
23 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(a) of the High Court of Australia (Fees) Regulations 2004, for persons in receipt of legal aid. (2011:31).	<u>14,145</u>	<u>33,084</u>
101 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(i) and (ii) of the High Court of Australia (Fees) Regulations 2004, for persons who hold a concession card issued by Centrelink or the Dept of Veterans' Affairs. (2011:89).	<u>183,119</u>	<u>179,038</u>
133 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(iii) of the High Court of Australia (Fees) Regulations 2004, for persons being a prison inmate or person in lawful detention. (2011:49).	<u>210,590</u>	<u>52,847</u>
5 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(iv) of the High Court of Australia (Fees) Regulations 2004, for persons being a child under the age of 18 years. (2011:2).	<u>9,870</u>	<u>4,048</u>
Nil exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(v) of the High Court of Australia (Fees) Regulations 2004, for persons in receipt Austudy. (2011:1).	<u>-</u>	<u>1,974</u>

### Notes to and forming part of the Financial Statements

#### Note 19: Reporting of Outcomes

The High Court of Australia operates solely in Australia and is structured to meet the following single outcome.

Outcome 1: To interpret and uphold the Australian Constitution and to perform the functions of the ultimate appellate court of Australia.

#### Note 19A: Net Cost of Outcome Delivery

	Outcome 1		Total	
	2012	2011	2012	2011
	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>				
Expenses				
Own-source income	(24,157,558)	(19,969,812)	(24,157,558)	(19,969,812)
	2,232,647	2,130,107	2,232,647	2,130,107
<b>Administered</b>				
Expenses	-	-	-	-
Own-source income	1,277,440	1,430,157	1,277,440	1,430,157
<b>Net cost/contribution of outcome delivery</b>	<b>(20,647,471)</b>	<b>(16,409,548)</b>	<b>(20,647,471)</b>	<b>(16,409,548)</b>

**Notes to and forming part of the Financial Statements**

**Note 19B: Major Classes of Departmental Expense, Income, Assets and Liabilities by Outcome**

	Outcome 1		Total	
	2012	2011	2012	2011
	\$	\$	\$	\$
<b>Expenses:</b>				
Employees	8,203,971	7,864,699	8,203,971	7,864,699
Suppliers	8,181,770	7,685,178	8,181,770	7,685,178
Depreciation and amortisation	4,412,954	4,411,067	4,412,954	4,411,067
Write down of assets	3,355,733	6,868	3,355,733	6,868
Loss on disposal of assets	3,130	2,000	3,130	2,000
<b>Total</b>	<b>24,157,558</b>	<b>19,969,812</b>	<b>24,157,558</b>	<b>19,969,812</b>
<b>Income:</b>				
Income from Government	14,261,000	13,017,000	14,261,000	13,017,000
Sale of goods and services	183,259	160,039	183,259	160,039
Interest	681,660	570,343	681,660	570,343
Other revenue	1,367,728	1,399,725	1,367,728	1,399,725
Other gains	564,729	-	564,729	-
<b>Total</b>	<b>17,058,376</b>	<b>15,147,107</b>	<b>17,058,376</b>	<b>15,147,107</b>
<b>Assets:</b>				
Financial assets	12,023,963	10,806,680	12,023,963	10,806,680
Non-financial assets	216,292,696	214,762,521	216,292,696	214,762,521
<b>Total</b>	<b>228,316,659</b>	<b>225,569,201</b>	<b>228,316,659</b>	<b>225,569,201</b>
<b>Liabilities:</b>				
Payables	801,202	863,055	801,202	863,055
Provisions	2,173,716	1,885,528	2,173,716	1,885,528
<b>Total</b>	<b>2,974,918</b>	<b>2,748,583</b>	<b>2,974,918</b>	<b>2,748,583</b>
<b>Note 19C: Major Classes of Administered Expenses, Income, Assets and Liabilities by Outcome</b>				
	Outcome 1		Total	
	2012	2011	2012	2011
	\$	\$	\$	\$
<b>Administered Income:</b>				
Fees and charges	1,277,440	1,430,157	1,277,440	1,430,157
<b>Total</b>	<b>1,277,440</b>	<b>1,430,157</b>	<b>1,277,440</b>	<b>1,430,157</b>

**Notes to and forming part of the Financial Statements**

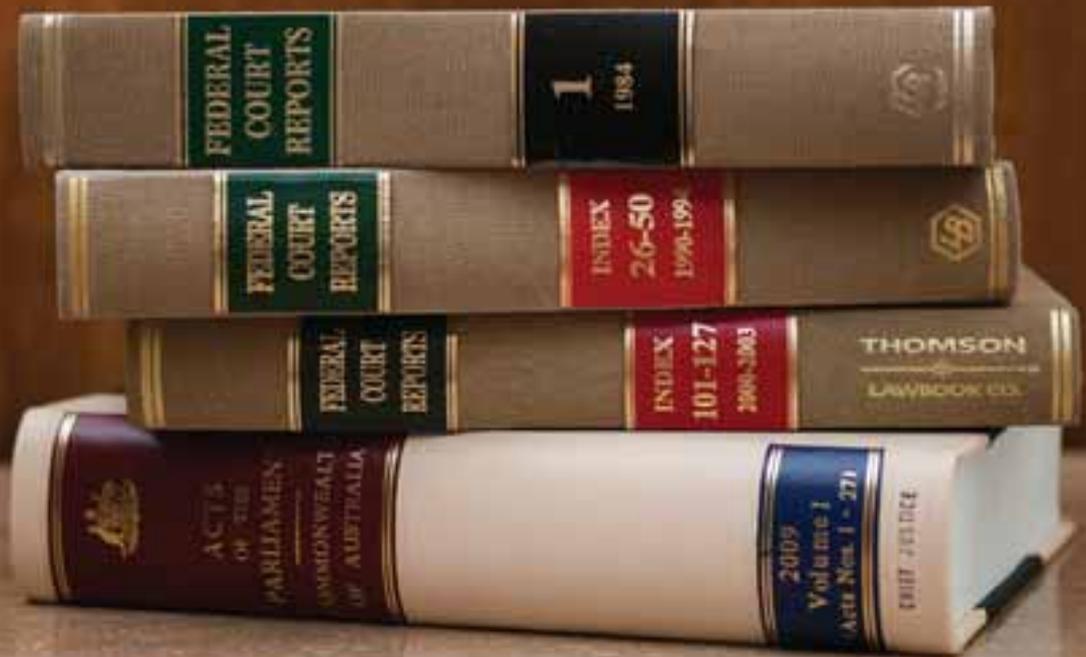

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**Note 20: Net Cash Appropriation Arrangements**

	2012	2011
	\$	\$
<b>Total comprehensive income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>		
Total comprehensive income (loss) attributable to the Australian Government <sup>1</sup>	(1,618,878)	(1,121,443)
Plus: non-appropriated expenses		
Depreciation and amortisation expenses	<u>4,412,954</u>	<u>4,411,067</u>
<b>Total comprehensive income (loss) attributable to the entity</b>	<u><b>2,794,076</b></u>	<u><b>3,289,624</b></u>

1. As per the Statement of Comprehensive Income.





## PART EIGHT ANNEXURES



Annexure A	97
Annexure B	102



## Freedom of information

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*The High Court administration routinely includes information in its annual and financial reports consistent with the reporting requirements of the Freedom of Information Act 1982 (Cth) (FoI Act).*

The FoI Act applies only to administrative, non-judicial documents held by the Court, and does not apply to the holder of a judicial office or other office pertaining to the Court. The officers of the Court who are exempt under the Act include:

- the Chief Executive and Principal Registrar of the High Court
- the officers performing the duties of Senior Registrar, Senior Executive Deputy Registrar, Deputy Registrars, and the Court Marshal.

As noted above, the Act does not apply to Registry documents that are not of an administrative nature. However, the case files of the Court are accessible

to members of the public under the procedures in Rule 4.07.4 of the High Court Rules 2004.

The primary source of public information available to the public is via the Court website. It provides a wide range of information related to the core business of the Court, its history, structure and administration.

The website provides access to documents related to legal matters filed at the High Court Registry, such as parties' initiating documents and submissions, short particulars of special leave applications, appeals and original jurisdiction matters, the results of applications for special leave,

and judgment summaries. Some of these documents are published on both the Court and AustLII websites and are also distributed through subscription email lists. Transcripts of all Court hearings are also accessible on the website. The website provides links to relevant legislation, the High Court Rules and Forms, the library catalogue, and the library's current year's new books notification service. The website also provides information about fees for filing, issuing or sealing a document or obtaining a service, pursuant to Schedule 1 of the *High Court of Australia (Fees) Regulations*, and the Scale of Professional Costs, pursuant to Schedule 2 of the *High Court Rules 2004*.

The website provides access to many of the speeches delivered by the Justices of the Court, and to speeches of former Chief Justices and Justices.

The website also provides information about the Court building in Canberra – the competition for its design, the materials used in its construction, its heritage listing and the features of each courtroom. It also provides information about visiting the Court.

The website also includes a site map and search function to assist individuals to access information from the site, and includes a 'contact us' webpage and dedicated email address for inquiries, including a link for making FoI inquiries and lodging requests for information.

An email based subscription service is available to the public, media and legal profession which allows for notification of upcoming judgments, judgment summaries and case summaries.

Other information that the Court makes available includes:

- the High Court Bulletin, produced by the High Court library. This provides a record of recent High Court cases: decided, reserved for judgment, awaiting hearing in the Court's original jurisdiction, granted special leave to appeal, and refused special leave to appeal. It is published in hard copy and is also available via the website, on a link to the AustLII website
- the Conservation Management Plan for the Court consistent with the *Environment Protection and Biodiversity Conservation Act 1999* (Cth)
- two brochures, including a general overview titled 'High Court of Australia', and a more specialised 'Visitors' Guide to Oral Argument' which explains what happens in the courtroom during a hearing
- the Court sitting calendar, business lists and daily court lists
- venue and safety information for school excursions
- information transmitted orally by Court Guides stationed in the Public Hall and courtrooms to pre-booked school groups, other groups and visitors at large. Visitors are given an overview of the history, role and powers of the High Court and an explanation of the workings of each courtroom they visit. If the court is sitting, school groups watch proceedings for a short time and debrief in another courtroom about what they have observed
- tailored guided tours for official visitors

- information about functions such as Sunday concerts, moots and public lectures.

The Court works with other institutions in the Parliamentary Zone to facilitate public access to information about the Court. For example, the Court has an established partnership with the National Archives of Australia (NAA). The NAA includes in its permanent exhibitions and on its website information about the Court, as do other national institutions, including the Australian Parliament.

The Court maintains appropriate channels of communication with the media, relevant agencies and the public about the operations of the Court.

## FOI procedures and initial contact points

Inquiries concerning access to documents or other matters relating to freedom of information should be directed to:

High Court of Australia  
PO Box 6309  
Kingston ACT 2604

**Telephone:** (02) 6270 6819  
**Fax:** (02) 6270 6868  
**Email:** [enquiries@hcourt.gov.au](mailto:enquiries@hcourt.gov.au)

## Facilities for access

Facilities for examining documents and obtaining copies are available at the addresses shown below. Information about the facilities available to assist people with disabilities to obtain access to documents can be obtained from the offices of the Court Registry.

The Principal Registry of the High Court of Australia is located at the seat of the Court in Canberra. There are offices of the Registry at the capital city of each State and in Darwin.

The Registry services in Adelaide, Brisbane, Darwin and Perth are provided by staff of the Federal Court of Australia. Registry services in Hobart are provided by the Supreme Court of Tasmania.

## Canberra

Parkes Place, Parkes, ACT, 2600  
Postal Address: P O Box 6309, Kingston,  
ACT 2604

Registry telephone: (02) 6270 6857  
Registry facsimile: (02) 6273 3025

## Registries around Australia



### Sydney

Level 23, Law Courts Building,  
Queens Square, Sydney, NSW, 2000

Registry telephone: (02) 9230 8369

Registry facsimile: (02) 9230 8376



### Melbourne

Level 17, Law Courts Building,  
305 William Street, Melbourne, VIC, 3000

Registry telephone: (03) 8600 3001

Registry facsimile: (03) 8600 3007



### Brisbane

Federal Court of Australia  
Level 6, Commonwealth Law  
Courts Building  
119 North Quay, Brisbane, QLD, 4000

Registry telephone: (07) 3248 1100

Registry facsimile: (07) 3248 1260



### Perth

Federal Court of Australia  
Level 6, Commonwealth Law  
Courts Building  
1 Victoria Avenue, Perth, WA, 6000

Registry telephone: (08) 9268 7100

Registry facsimile: (08) 9221 3261



### Adelaide

Federal Court of Australia  
Level 5, Commonwealth Law Courts  
3 Angas Street, Adelaide, SA, 5000

Registry telephone: (08) 8219 1000  
Registry facsimile: (08) 8219 1001



### Hobart

Supreme Court of Tasmania  
Salamanca Place, Hobart, TAS, 7000

Registry telephone: (03) 6233 6245  
Registry facsimile: (03) 6223 7816



### Darwin

Federal Court of Australia  
Level 3, Supreme Court Building  
State Square, Darwin, NT, 0800

Registry telephone: (08) 8941 2333  
Registry facsimile: (08) 8941 4941

## ANNEXURE B

### Staffing overview

*This Annexure comprises two tables which provide a profile of the Court administration's staff as at 30 June 2012.*

All High Court staff are employed under the *High Court of Australia Act 1979* (Cth). Conditions of employment for staff below the Senior Executive level are contained in the Determination under section 26(4) of that Act, the Terms and Conditions of Employment of Employees. As at 30 June 2012 the High Court had 48 full-time and part-time ongoing staff, 29 full-time and part-time non-ongoing staff, and 24 casual staff.

### Staff distribution

Staff distribution by branch/section, as at 30 June 2012

Branch/section	Ongoing		Non-ongoing		Casual	Total 2012	Total 2011
	full time	part time	full time	part time			
CE&PR	2	–	1	–	–	3	4
Chambers	9	–	14	–	–	23	21
Corporate Services	9	6	1	2	2	20	23
Library	5	4	2	–	1	12	13
Public Information	–	1	1	–	11	13	13
Registry	8	4	6	2	10	30	29
Total	33	15	25	4	24	101	103

## Staff classification

Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender, as at 30 June 2012

Classification	Ongoing				Non-ongoing				Casual		Total		Total	
	full time		part time		full time		part time		F	M	F	M	F	M
HCE1	-	1	1	1	-	-	1	1	-	2	2	5	2	5
HCE2	-	1	-	-	-	-	-	-	5	6	5	7	5	9
HCE3	3	-	3	-	-	1	-	1	8	3	14	5	14	2
HCE4	5	2	5	-	-	-	-	-	-	-	10	2	9	4
HCE5	1	1	1	-	6	8	-	-	-	-	8	9	11	8
HCE6	11	2	-	-	-	1	-	-	-	-	11	3	10	2
EL1	3	3	3	-	-	1	1	-	-	-	7	4	7	4
EL2	-	-	1	-	2	1	-	-	-	-	3	1	5	1
Senior Executive	-	-	-	-	2	2	-	-	-	-	2	2	2	2
Office Holder	-	-	-	-	-	1	-	-	-	-	-	1	-	1
Total	23	10	14	1	10	15	2	2	13	11	62	39	65	38
Grand total	33		15		25		4		24		101		103	





