



HIGH COURT OF AUSTRALIA

# ANNUAL REPORT 2018–19





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## HIGH COURT OF AUSTRALIA

High Court of Australia  
Canberra ACT 2600

24 October 2019

Dear Attorney-General

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 2019, 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

A handwritten signature in black ink that reads "Philippa Lynch".

**Philippa Lynch**

Chief Executive and  
Principal Registrar of the  
High Court of Australia

**The Honourable Christian Porter MP**

Attorney-General  
Parliament House  
Canberra ACT 2600

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# PART 1 PREAMBLE



# PART 1

## PREAMBLE

This is the 40th report prepared as required by the *High Court of Australia Act 1979* (Cth).

### **Enquiries or comments concerning this report may be directed to:**

High Court of Australia  
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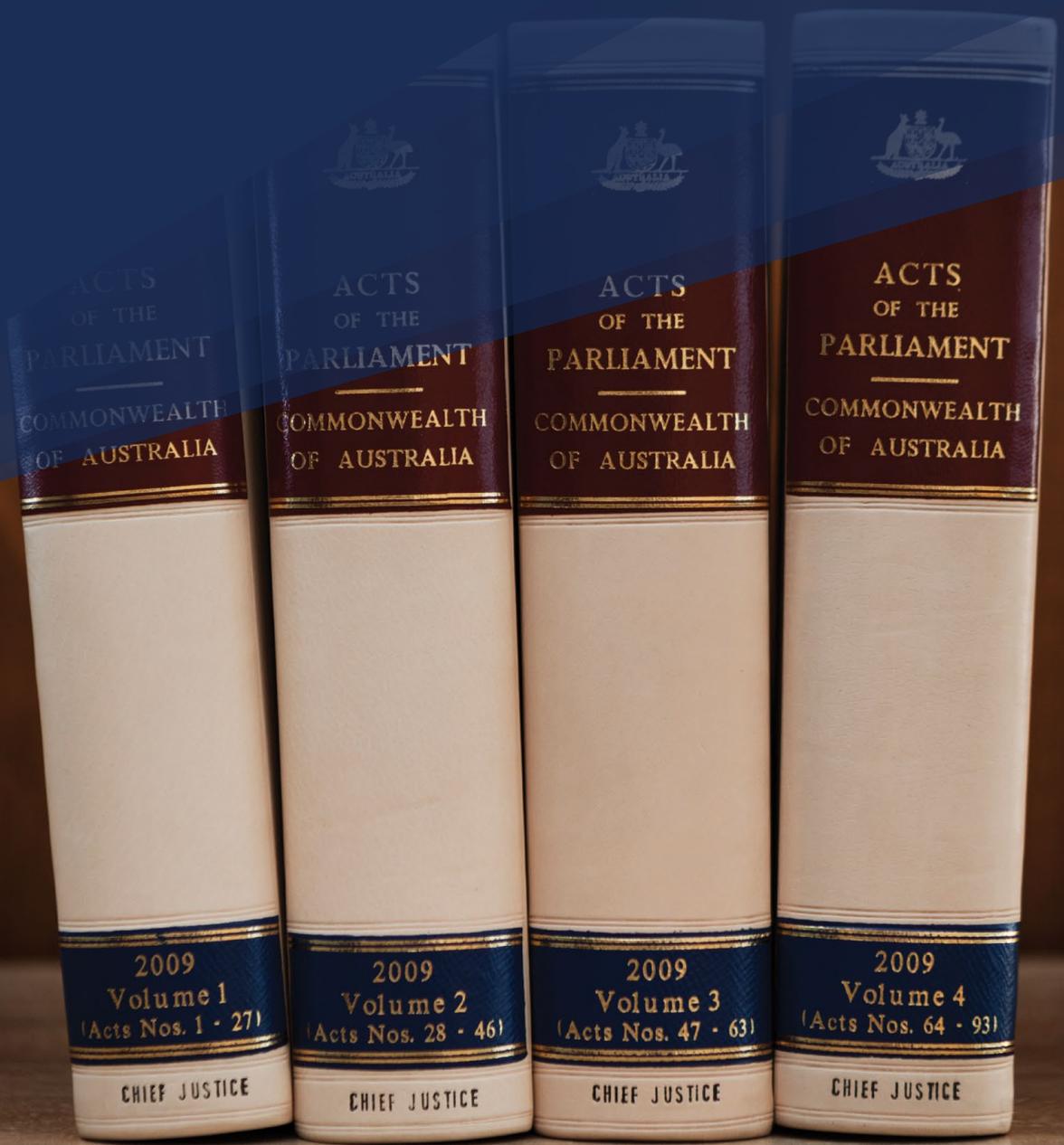
### **Electronic publication**

This report is published as a PDF on the High Court's website <http://www.hcourt.gov.au>.

It may be downloaded from the site free-of-charge.

# PART 2

## CHIEF JUSTICE'S OVERVIEW



## PART 2

# CHIEF JUSTICE'S OVERVIEW

Section 71 of the Constitution vests the judicial power of the Commonwealth in the High Court of Australia, in such other federal courts as the Parliament creates, and in such other courts as it vests with federal jurisdiction. The High Court has original jurisdiction in matters defined by s 75 of the Constitution and original jurisdiction conferred by laws made by the Parliament under s 76 of the Constitution — including jurisdiction in any matter arising under the Constitution or involving its interpretation, or in any matter arising under any laws made by the Parliament. The High Court is also the final court of appeal for all other Federal courts or courts exercising federal jurisdiction and for the Supreme Court of any State.

The High Court today consists of seven Justices, 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). The Justices are assisted in that task by the Chief Executive and Principal Registrar ('CE & PR'), and by senior staff of the Court. The Justices hold a Court Business Meeting with the CE & PR in each sitting period. Committees made up of Justices and senior staff deal with matters such as Finance, Audit, Information Technology, Rules, Communications, Library, Archives, Artworks and the production of the Annual Report, and make recommendations to the Court Business Meeting.

In 2018–19, the Full Court decided 550 special leave applications, 61 appeals, four cases involving an application for constitutional writs and 10 other cases, including applications for removal under s 40 of the *Judiciary Act 1903* (Cth). Ninety four per cent of the applications for leave or special leave to appeal were decided within six months of filing and 43 per cent of appeals decided by the Court during the reporting year were completed

within nine months of filing. Ninety three per cent of civil and criminal appeals decided by the Full Court in 2018–19 were decided within six months of the hearing of argument, with 33 per cent decided within three months of the hearing. Over 70 per cent of original jurisdiction matters were decided within three months of hearing argument. All of the original jurisdiction matters were decided within six months of hearing. There was an increase in the number of self-represented litigants seeking special leave to appeal, with such litigants constituting 55 per cent of applicants, compared to 48 per cent in 2017–18.

Cases decided by the Court during the reporting period reflect the Court's functions as the final appellate and constitutional court of Australia and the variety of subject matters encompassed by its jurisdiction. They included cases about migration, taxation and stamp duty, criminal law, administrative law, bankruptcy and insolvency, contract, evidence, equity, customs, superannuation, directors' duties, native title, commercial arbitration, and family law. In its original jurisdiction, the Court decided cases

involving the implied freedom of political communication in relation to political donations and protests around premises in which abortions are provided, and section 109 inconsistency. It decided the five remaining appeals from the Supreme Court of Nauru filed prior to the abolition of appeals from that Court foreshadowed in last year's annual report.

In September 2018, for the first time in the Court's history, it sat in Darwin using the facilities of the Supreme Court of the Northern Territory, where it heard an appeal concerning quantification of compensation for the loss of native title rights and interests of the Ngaliwuru and Nungali Peoples. At the ceremonial sitting to mark this historic occasion, I reiterated that the Justices of the Court appreciate the importance of circuits not only to the legal profession, but also to the public more generally.

In 2018–19, the Court began the transition from a paper-based filing system to one involving digital lodgement and an electronic court file. The Court has appointed an external contractor to work with the Court's staff to deliver an effective and secure system to provide for electronic lodgement of all documents filed in any matter. The system will allow firms, legal practitioners, self-represented litigants and the public to register, file documents, receive notifications and track the progress of a matter through a portal accessible from a standard internet connection. Justice Gordon chairs the implementation sub-committee.

Beyond the judicial work of the Court, a number of Justices give lectures and papers to the judiciary, the legal profession, academia, and to the public both in Australia and abroad, many of which are published on

the Court's website. The Court has a long tradition of its members engaging with judicial colleagues, the profession and public in areas of legal interest beyond the immediate work of the Court.

The First 100 Years Project was established in Britain and in New South Wales to mark the centenary of the enactment of statutes which gave women the right to be admitted to practice as a barrister or solicitor in those places. I am the patron of the New South Wales First 100 Years Project and participated in activities which it organised to mark the centenary. In July 2018, I participated in a seminar hosted by the President of the United Kingdom Supreme Court, Baroness Brenda Hale, with the former Chief Justice of Canada, the Rt Hon Beverley McLachlin, and the former Chief Justice of Ghana, the Hon Georgina Wood to mark the centenary of women in the legal profession.

I also chair the Council of Chief Justices of Australia and New Zealand, which met twice in the year in review and bade farewell to Dame Sian Elias, Chief Justice of New Zealand in its October meeting. Chief Justice Elias was a member of the Council since 1999. I delivered a paper, "Human Rights without an Enacted Statement of Rights" at the Legal Research Foundation Conference in New Zealand held to mark the retirement of Chief Justice Elias.

In May 2019, together with Justices Bell and Keane, I attended the Asia-Pacific Judicial Colloquium, which gathered together the Chief Justices and Justices of the Supreme Courts of Singapore, New Zealand, Canada and the Hong Kong Court of Final Appeal. Such opportunities for considering the respective approaches to legal issues improve understanding of the jurisprudence

of other courts and provide a deeper understanding of our own.

The High Court building in Canberra continued to receive a large number of visitors through the year and there has been an increase in both the number of schoolchildren and general visitors. The Australian Constitution Centre exhibition, which is a permanent education and museum space created by the Constitution Education Fund Australia, opened in 2018. In the year in review, the Court received approximately 67,500 visitors, including approximately 38,000 school students. The Court continues to host a successful free Sunday concert series, with a number of fine musicians performing throughout the year in the large public spaces of the building.

The Court's work is readily available through the Court's website, which includes most judgments of the Court, judgment summaries, transcripts of most hearings, case summaries, audio-visual recordings of Full Court hearings, and information on its

practice and procedure. In February 2019, the High Court created a Twitter account, which is used to provide notifications of Court lists, judgments and judgment summaries, special leave application results and other matters relating to the formal business of the Court. The account provides an opportunity for real-time communication of the Court's work.

The High Court building is an architecturally significant building listed on the National and Commonwealth Heritage registers and the administration continues to maintain the building to the highest standard. Throughout the year, works have continued to improve and update security measures for entry to the building. Stage 2 of works on the replacement of the Court's heating, ventilation and air-conditioning system was completed.

I also take this opportunity of thanking the Senior Officers of the Court and the members of the staff of the Court for the assistance that they have provided to the Justices in the year ended 30 June 2019.

First sitting of the High Court of Australia in the Northern Territory September 2018.

PHOTO: Mitch Woolnough, ABC



**PART 3**  
OVERVIEW OF THE  
HIGH COURT OF  
AUSTRALIA



## PART 3

# OVERVIEW OF THE HIGH COURT OF AUSTRALIA

### Establishment

The High Court of Australia is the apex court in the Australian judicial system. It has its origins in section 71 of the Constitution. The *Judiciary Act 1903* (Cth) regulates the exercise of the Court's appellate and original jurisdiction. The Court was given the power to administer its own affairs in the *High Court of Australia Act 1979* (Cth).

### Functions and powers

The functions of the High Court are to:

- interpret and apply the law of Australia
- decide cases of special federal significance, including challenges to the constitutional validity of laws
- hear appeals, by special leave, from federal, state and territory courts.

In addition to its appellate and original jurisdiction, the High Court also has jurisdiction to hear electoral disputes as the Court of Disputed Returns under the *Commonwealth Electoral Act 1918* (Cth).

## Justices of the Court

As at 30 June 2019, the seven Justices of the Court were:

### Chief Justice Susan Kiefel AC



Susan Mary Kiefel was appointed Chief Justice of the High Court of Australia in January 2017. She was appointed a Justice of the High Court of Australia in September 2007. At the time of her appointment as a Justice 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 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 the University of Cambridge. Chief Justice Kiefel was appointed a Companion in the General Division of the Order of Australia in 2011.

### Justice Virginia Bell AC



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.

## Justice Stephen Gageler AC



Stephen John Gageler was appointed to the Court in October 2012. At the time of his appointment he was Solicitor-General of Australia. He is a graduate of the Australian National University and has post-graduate qualifications from Harvard University. He was admitted as a barrister of the Supreme Court of New South Wales in 1989 and was appointed Senior Counsel in 2000. Before his appointment as Solicitor-General in 2008, he practised as a barrister extensively throughout Australia principally in constitutional law, administrative law and commercial law. Justice Gageler was appointed a Companion in the General Division of the Order of Australia in 2017.

## Justice Patrick Keane AC



Patrick Anthony Keane was appointed to the Court in March 2013. At the time of his appointment he was Chief Justice of the Federal Court of Australia. He served as a judge of the Court of Appeal, Supreme Court of Queensland from 2005 to 2010 before joining the Federal Court. He is a graduate of the University of Queensland and the University of Oxford. He was admitted to the Queensland Bar in 1977 and in 1988 was appointed Queen's Counsel. He was Solicitor-General for Queensland from 1992 to 2005. Justice Keane was appointed a Companion in the General Division of the Order of Australia in 2015.

## Justice Geoffrey Nettle AC



Geoffrey Arthur Akeroyd Nettle was appointed to the Court in February 2015. At the time of his appointment, he was a judge of the Victorian Court of Appeal, to which he was appointed in June 2004. Before that he served as a judge of the Trial Division of the Supreme Court of Victoria, to which he had been appointed in July 2002. He graduated in economics from the Australian National University, in law from the University of Melbourne and as a Bachelor of Civil Law from the University of Oxford. He was admitted to practice in 1977 and joined the Victorian Bar in 1982. He was appointed a Queen's Counsel in 1992. He practised in state and federal courts principally in commercial, equity, taxation and constitutional matters. Justice Nettle was appointed a Companion in the General Division of the Order of Australia in 2019.

## Justice Michelle Gordon AC



Michelle Marjorie Gordon was appointed to the Court in June 2015. At the time of her appointment, she was a judge of the Federal Court of Australia, to which she was appointed in April 2007. She graduated in law from the University of Western Australia. She was admitted to practice in Western Australia in 1987 and joined the Victorian Bar in 1992. She was appointed Senior Counsel in 2003. She practised in state and federal courts principally in commercial, equity, taxation and general civil matters. She was appointed a Professorial Fellow of the Melbourne Law School in July 2015. Justice Gordon was appointed a Companion in the General Division of the Order of Australia in 2019.

## Justice James Edelman



James Joshua Edelman was appointed to the Court in January 2017. From 2015 until the time of his appointment he was a judge of the Federal Court of Australia. From 2011 until 2015 he was a judge of the Supreme Court of Western Australia. He previously practised as a barrister in Western Australia from 2001 to 2011 in the areas of criminal law and commercial law and at One Essex Court Chambers from 2008 to 2011 in commercial law. He was a Fellow of Keble College, Oxford from 2005, and Professor of the Law of Obligations at the University of Oxford from 2008 until 2011.

## 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.

## Sittings of the Court

Sittings of a Full Court (two or more Justices) are held at the places and on the days fixed by rule of Court. Most Full Court sittings are held in the seat of the Court in Canberra, but are also held in State capital cities if warranted by the amount of business. Sittings of a Full Court were held in Brisbane and Darwin during the 2018–19 year.

A Justice may sit to hear and determine applications to a single Justice at the places and on the days that the Justice thinks fit. During the 2018–19 year, single Justice sittings were held in Canberra, Brisbane, Melbourne and Sydney.

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 granted or refused without oral argument, orders to that effect are 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. Video-links are used extensively by the Court in hearings of special leave applications and in single Justice hearings.

## 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 office of profit within Australia
- the Chief Justices and the other Justices shall receive salary and other allowances at such rates as are fixed from time to time by Parliament.

## Chief Justices and Justices of the Court

There have been 13 Chief Justices and 47 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

Sir Samuel Walker Griffith 1903–1919  
 Sir Adrian Knox 1919–1930  
 Sir Isaac Alfred Isaacs 1930–1931  
 Sir Frank Gavan Duffy 1931–1935  
 Sir John Greig Latham 1935–1952  
 Sir Owen Dixon 1952–1964  
 Sir Garfield Edward John Barwick 1964–1981  
 Sir Harry Talbot Gibbs 1981–1987  
 Sir Anthony Frank Mason 1987–1995  
 Sir (Francis) Gerard Brennan 1995–1998  
 (Anthony) Murray Gleeson 1998–2008  
 Robert Shenton French 2008–2017  
 Susan Mary Kiefel 2017–

### Justices

Sir Edmund Barton 1903–1920  
 Richard Edward O'Connor 1903–1912  
 Sir Isaac Alfred Isaacs 1906–1930  
 Henry Bournes Higgins 1906–1929  
 Sir Frank Gavan Duffy 1913–1931  
 Sir Charles Powers 1913–1929  
 Albert Bathurst Piddington 1913–1913  
 Sir George Edward Rich 1913–1950  
 Sir Hayden Erskine Starke 1920–1950  
 Sir Owen Dixon 1929–1952  
 Herbert Vere Evatt 1930–1940  
 Sir Edward Aloysius McTiernan 1930–1976  
 Sir Dudley Williams 1940–1958  
 Sir William Flood Webb 1946–1958  
 Sir Wilfred Kelsham Fullagar 1950–1961  
 Sir Frank Walters Kitto 1950–1970  
 Sir Alan Russell Taylor 1952–1969  
 Sir Douglas Ian Menzies 1958–1974  
 Sir Victor Windeyer 1958–1972  
 Sir William Francis Langer Owen 1961–1972  
 Sir Cyril Ambrose Walsh 1969–1973  
 Sir Harry Talbot Gibbs 1970–1981  
 Sir Ninian Martin Stephen 1972–1982  
 Sir Anthony Frank Mason 1972–1987  
 Sir Kenneth Sydney Jacobs 1974–1979  
 Lionel Keith Murphy 1975–1986  
 Sir Keith Arthur Aickin 1976–1982  
 Sir Ronald Darling Wilson 1979–1989  
 Sir (Francis) Gerard Brennan 1981–1995  
 Sir William Patrick Deane 1982–1995  
 Sir Daryl Michael Dawson 1982–1997  
 John Leslie Toohey 1987–1998  
 Mary Genevieve Gaudron 1987–2003

Michael Hudson McHugh 1989–2005  
William Montague Charles Gummow  
1995–2012  
Michael Donald Kirby 1996–2009  
Kenneth Madison Hayne 1997–2015  
Ian David Francis Callinan 1998–2007  
(John) Dyson Heydon 2003–2013  
Susan Maree Crennan 2005–2015  
Susan Mary Kiefel 2007–  
Virginia Margaret Bell 2009–  
Stephen John Gageler 2012–  
Patrick Anthony Keane 2013–  
Geoffrey Arthur Akeroyd Nettle 2015–  
Michelle Marjorie Gordon 2015–  
James Joshua Edelman 2017–

## Administration of the Court

In addition to the regular Court Business Meetings between the Justices and the CE & PR, the Court has a number of committees consisting of Justices and senior members of staff. As at 30 June 2019, they comprised the following Committees:

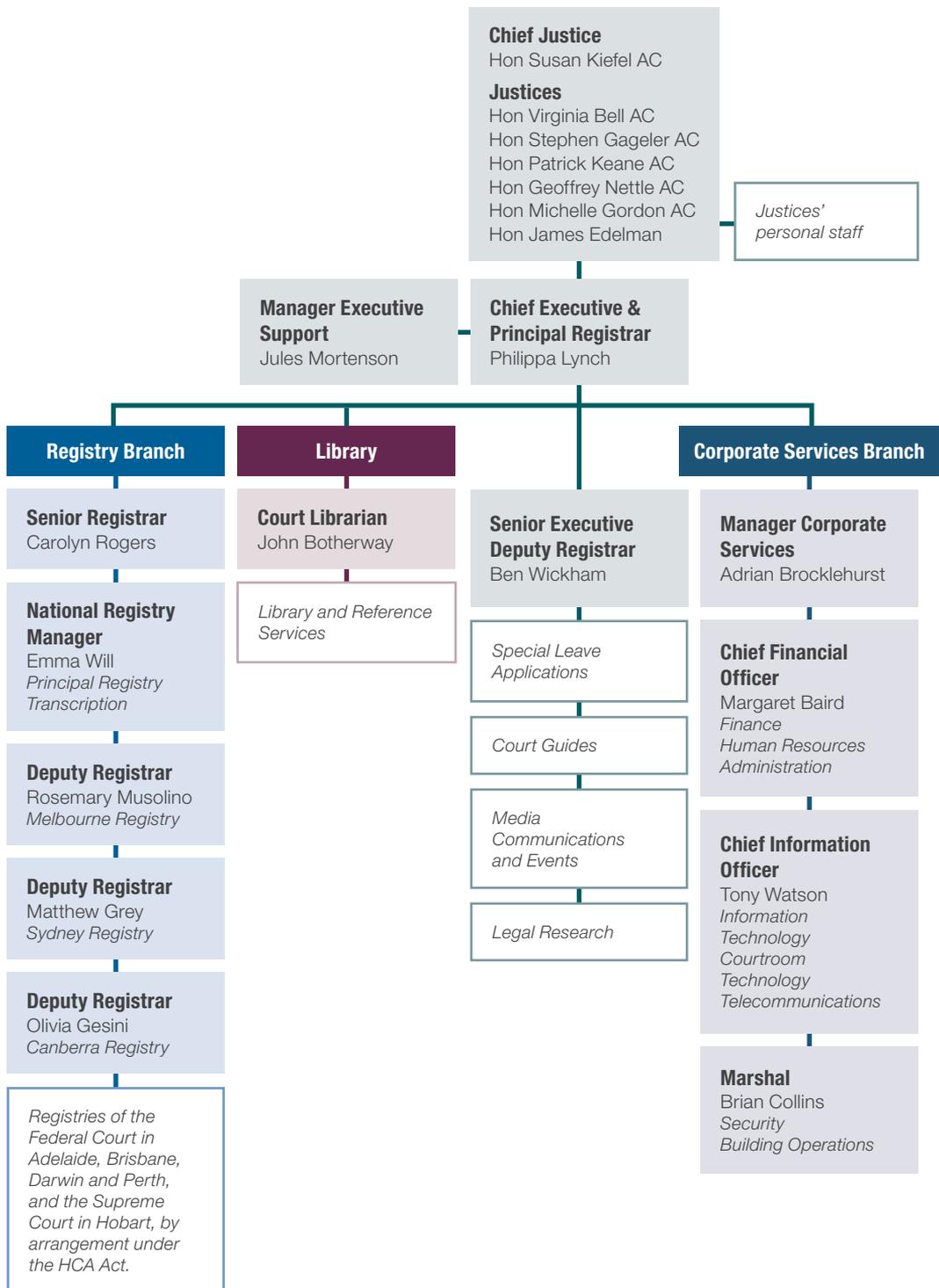
- Finance
- Rules
- Communications
- Audit
- Information Technology
- Security
- International
- Library
- Artworks
- Annual Report
- Archives

With the enactment of the *High Court of Australia Act 1979* (Cth), the Court was given responsibility for its own administration (section 17). The CE & PR 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 assigned to him or her by the Court’ (section 19(1)).

The CE & PR 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) of the *High Court of Australia Act 1979* (Cth)). The CE & PR may appoint such other officers and engage other employees as the Court considers necessary (section 26(1) and (3)). The Court determines the terms and conditions of employment of employees, including remuneration and allowances (section 26(4)). Employees and officers of the High Court are not covered by the *Public Service Act 1999* (Cth). The Registry is under the control of the CE & PR (section 30(2)), assisted by the Senior Registrar.

The High Court’s executive team comprises the CE & PR, the Senior Registrar, the Manager Corporate Services, the Senior Executive Deputy Registrar, and the High Court Librarian. Employees are located primarily in Canberra but also in chambers and offices of the Registry in Sydney, Melbourne and Brisbane.

# High Court of Australia organisational chart as at 30 June 2019



## Appropriations and spending

The Court may spend moneys appropriated to it by Parliament (section 35 of the *High Court of Australia Act 1979* (Cth) or other moneys (section 39)). Moneys paid to the Court under section 35 shall be applied only in payment or discharge of the costs and expenses of the administration of the affairs of the Court under section 17 and in payment of any remuneration and allowances payable under the Act to any person other than a Justice. Timings of the Court's draw-downs of its appropriated moneys are subject to directions from the Finance Minister, but the Court is not otherwise subject to the financial controls exercised by the Minister over Commonwealth agencies and the federal courts. The Court is subject to the processes set by Cabinet for setting of the amounts of moneys to be appropriated, inclusive of the rules set by the Finance Minister for costing agency outputs and any proposed new initiatives. The Court may not expend its appropriated moneys otherwise than in accordance with estimates approved by the Attorney-General (section 36(2)). The Court therefore participates in the Estimates process, and the CE & PR and other officers appear, when called, before the Senate Legal and Constitutional Affairs Committee at Estimates hearings.

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'.

Justices' remuneration is paid from a special appropriation under the *Remuneration Tribunal Act 1973* (Cth).

## The High Court building

The High Court building, situated in the Parliamentary Zone on the shores of Lake Burley Griffin, is one of Canberra's major national buildings. The building was opened by Her Majesty Queen Elizabeth II on 26 May 1980. The building was designed by the architectural firm of Edwards Madigan Torzillo & Briggs Pty Ltd, the winners of a national competition. The 40-metre tall concrete and glass building comprises a number of major functional elements, namely the large Public Hall, three courtrooms, an administrative wing, and an area provided for the Justices. The forecourt and main entrance of the building are approached via a long ceremonial ramp. A waterfall designed by Robert Woodward and constructed of South Australian speckled granite runs the full length of one side of the ramp.



**PART 4**  
THE WORK  
OF THE COURT  
IN 2018–19



# PART 4

## THE WORK OF THE COURT IN 2018–19

### A: Judicial workloads

#### Special leave applications

Comparisons of the number of special leave applications filed and determined for the last five years are provided in the following tables. The proportion of special leave applications filed by self-represented litigants during 2018–19 was 55 per cent (compared to 48 per cent in 2017–18).

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 determination. Eighty one per cent of the applications decided in 2018–19 were finalised without an oral hearing, compared to 77 per cent in 2017–18.

Ninety nine per cent of the applications for leave or special leave to appeal decided by the Court during the reporting year were

completed within nine months of filing, the figure for 2017–18 was 98 per cent.

Year of filing	Number of SLAs filed
2014/15	470
2015/16	536
2016/17	498
2017/18	523
2018/19	565

Year of determination	Granted	Refused	Other <sup>1</sup>
2014/15	52	376	48
2015/16	53	402	59
2016/17	69	414	34
2017/18	65	430	47
2018/19	43	507	21

<sup>1</sup> Includes matters deemed abandoned or discontinued

#### Elapsed time for special leave applications from time of filing

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2014/15	30	282	89	21	6
2015/16	58	294	81	18	4
2016/17	138	278	55	7	5
2017/18	183	288	15	6	3
2018/19	202	316	28	3	1

## Appeals

The *High Court Amendment (Appeals and Other Matters) Rules 2017* commenced on January 2018, expanding from 10 to 18 weeks the timeline for the filing of material in advance of the hearing of appeals to ensure the parties have sufficient time to prepare their written argument and to select the material to which the Court is taken during the hearing.

Forty three per cent of the 61 appeals decided by the Court during the reporting year were completed within nine months of filing; the figure for 2017–18 was 64 per cent. This change reflects the impact of the expanded timetable and matters where the hearing was deferred at the request of the parties. In 93 per cent of cases decided by the Court in the period, judgment was delivered within six months of the hearing. In two appeals heard in the period the Court revoked special leave. The determination figures have been adjusted to include these as final outcomes.

Year of filing	Number of Appeals filed
2014/15	53
2015/16	51
2016/17	68
2017/18	77
2018/19	41

Year of determination	Allowed	Dismissed	Other
2014/15	33	13	0
2015/16	21	23	1
2016/17	34	23	0
2017/18	26	30	3
2018/19	37	24	0

### Elapsed time for appeals dealt with by the Full Court from time of filing

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2014/15	2	27	16	1	0
2015/16	2	27	12	3	0
2016/17	5	32	16	4	0
2017/18	2	11	23	19	1
2018/19	0	7	19	28	7

## Original jurisdiction

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 be considered by the Full Court. Some cases are remitted to another Court for trial pursuant to section 44 of the *Judiciary Act 1903* (Cth). In 2018–19, the Full Court published four judgments dealing with five cases filed in the

original jurisdiction. Two additional matters were decided at the conclusion of the hearing with reasons to be published at a later date.

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. No election petitions were filed in the period.

Year of filing	Writs of Summons	Constitutional Writs	Electoral	Removals	Cause Removed	Other
2014/15	60	89	0	14	1	11
2015/16	12	168	0	13	1	14
2016/17	8	92	3	7	1	18
2017/18	23	99	12	12	2	18
2018/19	18	131	0	8	1	24

### Elapsed time for original jurisdiction matters dealt with by the Full Court from time of filing

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2014/15	0	0	7	4	3
2015/16	2	6	4	1	1
2016/17	3	2	1	1	1
2017/18	11	1	1	2	5
2018/19	1	1	0	2	3

## B: Judicial leadership activities

### Council of Chief Justices of Australia and New Zealand

The Council of Chief Justices of Australia and New Zealand comprises the Chief Justices of the High Court, the Federal and Family Courts and the Supreme Courts of each of the States and Territories, together with the Chief Justice of New Zealand. The objects of the Council are to:

- provide a forum within which its members may discuss matters of common concern and exchange information and advice;
- advance and maintain the rule of law and the independence of the judiciary in Australia and New Zealand;
- advance and maintain the principle that Australian courts together constitute a national judicial system operating within a federal framework; and
- ensure that its members are aware of proposals by and developments within governments and the legal profession relevant to the preceding objects.

Through reports it receives from the National Judicial College, the Judicial Council on Cultural Diversity and the Law Admissions Consultative Committee, it has an overview function in relation to judicial education, cultural diversity awareness relevant to access to justice and legal education, practical legal training and admission standards. It also promotes the harmonisation of court rules around Australia through its Harmonisation Committee.

Two meetings of the Council of Chief Justices of Australia and New Zealand were held in the

2018–19 year, in Melbourne in October 2018 and Sydney in April 2019. Matters considered included judicial training, education and well-being, and international engagement.

### International

During the year, the Court also welcomed a number of international visitors, including delegations of judges, senior lawyers, court administrators, parliamentarians, government officials, consular officials, lawyers and law students from the United States, China, South Korea, Bangladesh, South Africa, the United Kingdom, New Zealand, Vietnam, India and Nepal.

The Chief Justice and Justices Bell and Keane attended the Asia-Pacific Judicial Colloquium in Singapore in May 2019, which was hosted by the Chief Justice of Singapore and attended by the Chief Justices and various Justices of the Supreme Courts of Singapore, New Zealand and Canada and the Hong Kong Court of Final Appeal. Justice Bell delivered a paper, "The Shift from Party Autonomy to Court-Managed Litigation" and Justice Keane delivered a paper, "Penalties: Divergences and Convergences".

In July 2018, Chief Justice Kiefel gave the keynote address at the Hellenic Lawyers Association conference in Rhodes, attended by the President of Greece and the Australian Ambassador to Greece. The Chief Justice also attended the Congress of the International Academy of Comparative Law in Fukuoka, Japan, where she delivered the opening lecture.

## C: Public information and education

The Court's public education and visitor programs have continued with a view to enhancing awareness of its constitutional role and the rule of law. The Court provides extensive information on its website, publishes judgment summaries and offers specialised educational programs and activities in the High Court building in Canberra. It also hosts the Australian Constitution Centre exhibition which traces the history and evolution of the Australian Constitution, illuminates some of its fundamental principles, and explores the role and history of the Court.

The High Court makes available, via its website, comprehensive information about the work of the Court. This includes transcripts of hearings, judgments, case summaries, judgment summaries, special leave dispositions, the High Court Bulletin, business and court lists, and speeches by present and former Justices. It contains information about the history of the Court, and the art and architecture of the building. The parties' submissions in Full Court matters are also available on the Court's website, as are audio-visual recordings of most Full Court hearings in Canberra.

In 2018, the High Court began using Twitter to notify interested parties of the business of the Court, including publishing links to Court lists, judgment notifications, judgments and judgment summaries, special leave application results and the publication of the High Court Bulletin.

In 2018–19, there were approximately 67,500 visitors to the Court, including approximately 38,000 school students.

Activities included:

- The continued recruitment, development and training of the Court Guide team, who conducts tours of the High Court building and its courtrooms, and provides information to visitors and school groups on the role, history and architecture of the Court. In 2018–19, the Court had approximately 793 school groups visit from around Australia;
- Justice Edelman presided over the Jessup Moot Australian Grand Final in Courtroom 1, the pre-eminent moot for law students around Australia and Justice Bell presided over the Sir Harry Gibbs Moot in the High Court in Melbourne;
- The Annual High Court Public Lecture was delivered in November 2018 by the Rt Hon Dame Sian Elias, Chief Justice of New Zealand, introduced by Chief Justice Kiefel, on the topic "Common Law Constitutionalism Again";
- The Court hosted the official dinner for the National Schools Constitutional Convention; and
- The Court has continued to make available the Public Hall for free Sunday concerts. These concerts take place on one or two Sundays of each month. Each concert has been attended at near or full capacity, and performances have ranged across chamber, choral and solo works ranging from the Renaissance to Modern.

The High Court’s website is the primary source of information concerning the work of the Court. In 2018–19, there were approximately 1.75 million visitors to the website. Commencing in late-2013, the Court has published audio-visual recordings of Full Court hearings, ordinarily at the end of each sitting day. There has been a significant uptake of this service with 27,267 hits during 2018–19. There has also been

significant interest in the written submissions of parties in Full Court matters, published on the Court’s website, with approximately 77,000 hits. The Court’s Twitter account and its subscription services alert followers and subscribers to upcoming judgments, case summaries, judgment summaries and publications. At the end of 2018–19 there were approximately 17,400 subscribers to these services.



## D: Administrative outcomes and activities

### Fees

Regulation 11 of the *High Court of Australia (Fees) Regulation 2012* provides that persons in receipt of legal aid, persons who hold a concession card issued by Centrelink or the Department of Veterans' Affairs, persons in public detention, children under the age of 18, persons in receipt of youth allowance, an Austudy payment or in receipt of benefits under the ABSTUDY scheme and persons granted assistance under Part 11 of the *Native Title Act 1993* (Cth) are eligible for a full exemption from paying filing and hearing fees associated with the proceedings in the High Court.

Where, in the opinion of a Registrar, the payment of the fee payable by an individual would cause financial hardship to the

individual, the Registrar may determine that the person may instead pay a reduced fee (specified in Schedule 1 as the financial hardship fee). A refusal by a Registrar to make such a determination may be reviewed by the Administrative Appeals Tribunal. There was one refusal during the reporting period.

During the reporting year 763 cases attracting a filing fee and/or hearing fees were filed in the Court. In 283 of these, or 37 per cent of cases, the person liable to pay the fee was exempt from paying fees. In addition, financial hardship determinations were made in another 342, or 45 per cent, of the cases. The filing and hearing fees foregone in these 625 cases for the entire period amounted to \$1,460,955. The composition of this total is shown in the following table.

### Record of fees foregone 2018–19

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	11(1)(a)	26	\$22,040
Holder of a concession card (exemption)	11(1)(b)	68	\$221,880
Person in public detention (exemption)	11(1)(c)	182	\$498,690
Child under the age of 18 years (exemption)	11(1)(d)	3	\$4,570
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	1	\$3,320
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	3	\$12,220
Financial hardship (waiver of two-thirds fee)	12	342	\$698,235
<b>TOTAL</b>		<b>625</b>	<b>\$1,460,955</b>

## Register of Practitioners

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 CE & PR 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 3,156 new practitioners were added to the register in 2018–19.

## Resource management

The Court's budget estimates for 2018–19 were reported in the Attorney-General's Portfolio Budget Statements. The audited financial results for 2018–19 are in Part 5. In 2018–19, income including revenue from appropriations, amounted to \$19.065m, and operating expenses were \$25.681m, resulting in a deficit of \$6.616m. The Court's underlying operating result (excluding unfunded depreciation) was a surplus of \$0.199m. In 2018–19 the Court received an equity injection of \$6.143m including departmental capital budget.

The Court has a small administration. Its total staff as at 30 June 2019 (not including Justices) comprised 104 employees, about a third of whom were ongoing employees (of the others, 44 were non-ongoing and 27 were casual employees). The full time equivalent number of employees in 2018–19 was 74.

Court staff not only provide the administrative and registry services necessary for the operation of the Court, but also manage a large public building which receives tens of thousands of visitors from around Australia each year. The Court also maintains public registry counters in Sydney and Melbourne and staffs chambers in four States. Further details are set out in Part 6.

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 2018–19 the Auditor-General did not conduct any performance audits involving the Court. Results of the Auditor-General's audit of the Court's 2018–19 financial statements, which can be found at Part 5 of this report, were reported to the Attorney-General on 3 September 2019. 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 2017–18* was submitted to the Attorney-General on 9 October 2018 and it was presented to the Parliament on 12 December 2018.

The Court's internal audits are performed by a contracted auditor. During 2018–2019 the internal auditor conducted reviews of:

- IT General Controls;
- Procurement and Contract Management;
- Corporate Records Management; and
- Credit Card and Cab Charge Expenses

During 2018–19 the Court entered into 35 consultancy contracts with a total value of \$491,276 (including GST). Contracts with a total value of \$10,000 or more (including GST) were:

Name	Description	Contract Price \$
O'Connor Marsden	Internal audit services	55,966
Integrated Space Pty Ltd	Architectural services for the relocation of security centre and update master base plans	41,250
Bryan Whitefield Consulting	Risk management framework review	33,000
Deloitte Risk Advisory Pty Ltd	Fraud risk assessment and control plan	33,000
Security Consulting Group Pty Ltd	Design services for the security centre	27,109
Rudds Consulting Engineers Pty Ltd	Lighting design court rooms	22,880
Steensen Varming Aust Pty Ltd	Electrical engineering design and documentation for electrical distribution board replacement	21,450
Australian Government Solicitor	Legal advice on contract templates	20,350
Greencap Pty Ltd	WHS risk review	17,820
Ionize Pty Ltd	Security risk assessment for cloud services	15,400
Q Workplace Solutions	Workplace review	69,889
GHD Pty Ltd	Fire services engineering	14,410
KPMG	HR policy review	12,507
JLL	Valuation of land, buildings and IPE asset classes	11,000

The Court provides a comprehensive first day induction programme with a focus on behaviours, conduct and work health and safety.

During 2018–19 the Court provided training in the following areas:

- procurement and contract management;
- bullying and harassment;
- discrimination;
- identification and management of unreasonable behaviour;
- heritage awareness; and
- first aid.

During 2018–19 the Work, Health and Safety (WH&S) Committee met four 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.

Initiatives undertaken during 2018–19 to promote the health, safety and welfare at work of employees, contractors and visitors included:

- influenza vaccinations;
- workstation assessments;
- well-being information sessions covering mental health and injury prevention in the workplace; and
- encouraging staff to use services provided by the Court's employee assistance provider.

During 2018–19:

- there were no incidents that required the Court to provide information to Comcare under section 68 of the *Occupational Health and Safety Act 1991* (Cth) or sections 36, 37 and 38 of the *Work Health and Safety Act 2011* (Cth);
- there were seven minor incidents; and
- one new worker's compensation claim was made.

## Asset management

During 2018–19 the Court:

- continued the planning stages of the security centre relocation;
- commenced work on the new digital lodgement system;
- developed a new public entrance on level 2, including security screening point;
- continued works on ramp balustrades; and
- undertook planning for a carpet replacement project.

The Court building is included in the National and Commonwealth Heritage registers for its outstanding heritage value to the nation. The Court seeks heritage impact assessments before undertaking works that affect the heritage values of the Court building and precinct.

During 2018–19 a number of conservation activities were undertaken to ensure that the Court's art collection is kept in appropriate condition.

## Risk, security and emergency management

During 2018–19 the Court’s Audit Committee approved a revised risk policy and framework. This policy and framework provide a clear control structure to identify, assess, and mitigate risks that may affect the Court’s operations. In 2018–19 staff attended risk awareness training and managers also attended risk leadership training.

In 2018–19 the Court’s Fraud Risk Assessment and Fraud Control Plan were examined and updated with the assistance of subject matter expert consultants. The plan was updated in accordance with the *Commonwealth Fraud Control Framework 2017*. All ongoing and non-ongoing staff attended fraud awareness training in February 2019. There was no reported allegation of fraud during 2018–19.

The Court has a Memorandum of Understanding with the Australian Federal Police for Protective Security Officers to be present in the Court building when the Court building is open to the public.

Other building and security projects undertaken in 2018–19 included:

- completion of the installation of additional CCTV cameras;
- upgrading and strengthening the Justices’ entrance to the Court Building;
- upgrade of the heating, ventilation and air-conditioning systems to levels 3 and 5 of the building;
- continuation of the emergency lighting programme to replace unserviceable emergency lights with latest generation systems;
- an external building clean;
- a risk review and associated mitigation works on trees located within the Court’s precinct;
- upgrading of the boiler units and flues; and
- completion of an LED upgrade to lighting in the Court public hall.

## Information management

During 2018–19 the Court:

- tested and deployed new tablets, and planned and tested new laptops and desktops, for our operating environment using Windows 10 and Office 2016;
- deployed enterprise-grade WiFi into our four main sites, for critical areas;
- upgraded and expanded our server virtual management system, and storage capacity;
- deployed new network switches and a new fleet of laser printers in our four main sites;
- used whole of government contracts to achieve cost savings for computers, contractors, national long distance calls, mobile charges, multifunction devices, and printers;
- commenced an ICT policy update;
- commenced a review of ICT disaster recovery arrangements.

## Knowledge management

Library staff members assist with reference and research queries from the Justices and their staff. These can range from providing a case or early colonial Act to researching legislative history. Reference assistance is also provided to counsel when they appear before the Court. During 2018–19, the Library staff completed 442 reference and research requests.

The Library is responsible for the checking of the joint books of the authorities (JBA) to which reference is made by all parties and any interveners during the course of oral argument at the hearing of an appeal (or other Full Court matter). Over the course of 2018–19 the Library produced check lists for 47 JBAs covering 45 matters.

453 inter-library loans were processed by the Library during 2018–19.

The Court continues to use the SirsiDynix Integrated Library System (ILS) as a partner in a consortium with the Federal Court of Australia, the NSW Law Courts Library, the Supreme Court of Victoria, and the South Australian Courts Administration Authority Library.

The Court's Library holdings in Canberra total 157,133 volumes with 1,013 volumes added in 2018–19.

The Library makes the following publications available online:

- High Court Bulletin with its full archive published on AustLII and BarNet;
- New Library Books, published on the Court's website; and
- Overseas Decisions Bulletin, which includes decisions of the Supreme Court of the United Kingdom, the Supreme Court of Canada, the Supreme Court of the United States, the Constitutional Court of South Africa, the Supreme Court of New Zealand and the Hong Kong Court of Final Appeal. Admiralty, arbitration and constitutional decisions of the Court of Appeal of Singapore are also included.

These bulletins are published on the Court's website and alerts are available enabling the legal profession and wider public to subscribe.

The High Court Judgments Database continues to be well used with a four per cent increase in sessions recorded over the previous year.



# PART 5

## FINANCIAL STATEMENTS





## INDEPENDENT AUDITOR'S REPORT

### To the Attorney-General

#### Opinion

In my opinion, the financial statements of the High Court of Australia ('the Entity') for the year ended 30 June 2019:

- (a) are based on proper accounts and records;
- (b) are in the form approved by the Finance Minister under the *High Court of Australia Act 1979*, including:
  - (i) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
  - (ii) presenting fairly the financial position of the Entity as at 30 June 2019 and its financial performance and cash flows for the year then ended.

Further, in my opinion, the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the High Court of Australia during the year ended 30 June 2019 have been, in all material respects, in accordance with the *High Court of Australia Act 1979*.

The financial statements of the Entity, which I have audited, comprise the following statements as at 30 June 2019 and for the year then ended:

- Statement by the Chief Executive & Principal Registrar and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements.

#### Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Accountable Authority's responsibility for the financial statements

The Chief Executive & Principal Registrar of the High Court of Australia is responsible under the *High Court of Australia Act 1979* for the preparation and fair presentation of annual financial statements that comply with the form approved by the Finance Minister, being the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* which incorporates Australian Accounting Standards – Reduced Disclosure Requirements.

GPO Box 707 CANBERRA ACT 2601  
19 National Circuit BARTON ACT  
Phone (02) 6203 7300 Fax (02) 6203 7777

The Chief Executive & Principal Registrar is also responsible for such internal control as the Chief Executive & Principal Registrar determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive & Principal Registrar is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive & Principal Registrar is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

Australian National Audit Office



Lorena Skipper  
A/g Executive Director

Delegate of the Auditor-General

Canberra  
3 September 2019

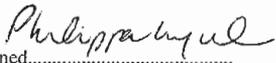
**High Court of Australia**

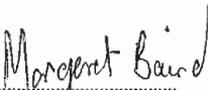
**Financial Statements**  
*for the period ended 30 June 2019*

**High Court of Australia**  
**STATEMENT BY THE CHIEF EXECUTIVE & PRINCIPAL REGISTRAR AND**  
**CHIEF FINANCIAL OFFICER**

In our opinion, the attached financial statements for the year ended 30 June 2019 are based on properly maintained financial records and are in the form approved by the Finance Minister under section 47(1) of the *High Court of Australia Act 1979*. The statements comply with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*.

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 fall due.

  
Signed.....  
Philippa Lynch  
Chief Executive & Principal Registrar  
High Court of Australia  
3 September 2019

  
Signed.....  
Margaret Baird  
Chief Financial Officer  
High Court of Australia  
3 September 2019

**High Court of Australia**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2019*

	Notes	2019 \$	2018 \$	Original Budget 2019 \$
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	9,483,008	9,092,463	9,255,000
Suppliers	1.1B	9,308,217	8,880,470	8,970,000
Depreciation and amortisation	3.2A	6,815,168	7,718,656	7,120,000
Impairment loss allowance on financial instruments	1.1C	1,901	-	-
Write-down and impairment of other assets	1.1D	72,757	37,181	-
Losses from asset sales		-	793	-
<b>Total expenses</b>		<b>25,681,051</b>	<b>25,729,563</b>	<b>25,345,000</b>
<b>Own-Source Income</b>				
<b>Own-source revenue</b>				
Sale of goods and rendering of services	1.2A	286,110	266,406	270,000
Interest		143,816	139,722	120,000
Resources received free of charge	1.2B	2,830,646	2,765,486	2,220,000
Other revenue	1.2C	264,900	510,138	100,000
<b>Total own-source revenue</b>		<b>3,525,472</b>	<b>3,681,752</b>	<b>2,710,000</b>
<b>Gains</b>				
Other gains	1.2D	6,346	27,255	-
<b>Total gains</b>		<b>6,346</b>	<b>27,255</b>	<b>-</b>
<b>Total own-source income</b>		<b>3,531,818</b>	<b>3,709,007</b>	<b>2,710,000</b>
<b>Net cost of services</b>		<b>(22,149,233)</b>	<b>(22,020,556)</b>	<b>(22,635,000)</b>
Revenue from Government	1.2E	15,533,000	13,995,000	15,515,000
<b>Deficit</b>		<b>(6,616,233)</b>	<b>(8,025,556)</b>	<b>(7,120,000)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes in asset revaluation surplus		7,635,668	10,700,531	-
<b>Total other comprehensive income</b>		<b>7,635,668</b>	<b>10,700,531</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>		<b>1,019,435</b>	<b>2,674,975</b>	<b>(7,120,000)</b>

The above statement should be read in conjunction with the accompanying notes.  
For budget reporting information refer to page 6.

**High Court of Australia**  
**STATEMENT OF FINANCIAL POSITION**  
*as at 30 June 2019*

	Notes	2019 \$	2018 \$	Original Budget 2019 \$
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3.1A	<b>2,020,617</b>	2,058,466	432,000
Trade and other receivables	3.1B	<b>216,527</b>	111,302	402,000
Other investments	3.1C	<b>6,000,000</b>	1,500,000	1,833,000
<b>Total financial assets</b>		<b>8,237,144</b>	3,669,768	2,667,000
<b>Non-financial assets</b>				
Land and buildings	3.2A	<b>214,156,594</b>	210,409,265	196,290,000
Property, plant and equipment	3.2A	<b>16,690,881</b>	17,216,075	20,836,000
Heritage and cultural	3.2A	<b>4,711,832</b>	4,694,425	4,468,000
Intangibles	3.2A	<b>212,213</b>	300,745	359,000
Other non-financial assets	3.2B	<b>113,132</b>	146,981	208,000
<b>Total non-financial assets</b>		<b>235,884,652</b>	232,767,491	222,161,000
<b>Total assets</b>		<b>244,121,796</b>	236,437,259	224,828,000
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	3.3A	<b>736,313</b>	456,283	364,000
Other payables	3.3B	<b>159,741</b>	224,175	103,000
<b>Total payables</b>		<b>896,054</b>	680,458	467,000
<b>Provisions</b>				
Employee provisions	6.1	<b>3,031,440</b>	2,724,934	2,507,000
<b>Total provisions</b>		<b>3,031,440</b>	2,724,934	2,507,000
<b>Total liabilities</b>		<b>3,927,494</b>	3,405,392	2,974,000
<b>Net assets</b>		<b>240,194,302</b>	233,031,867	221,854,000
<b>EQUITY</b>				
Contributed equity		<b>101,957,598</b>	95,814,598	101,958,000
Reserves		<b>195,111,195</b>	187,475,527	176,774,000
Accumulated deficit		<b>(56,874,491)</b>	(50,258,258)	(56,878,000)
<b>Total equity</b>		<b>240,194,302</b>	233,031,867	221,854,000

The above statement should be read in conjunction with the accompanying notes.  
For budget reporting information refer to page 6.

**High Court of Australia**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the period ended 30 June 2019*

	2019	2018	Original Budget 2019
	\$	\$	\$
<b>CONTRIBUTED EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	95,814,598	91,502,598	95,815,000
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	3,499,000	1,691,000	3,499,000
Departmental capital budget	2,644,000	2,621,000	2,644,000
<b>Total transactions with owners</b>	<b>6,143,000</b>	<b>4,312,000</b>	<b>6,143,000</b>
<b>Closing balances as at 30 June</b>	<b>101,957,598</b>	<b>95,814,598</b>	<b>101,958,000</b>
<b>ACCUMULATED DEFICIT</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	(50,258,258)	(42,232,702)	(49,758,000)
<b>Comprehensive income</b>			
Surplus / (Deficit) for the period	(6,616,233)	(8,025,556)	(7,120,000)
<b>Total comprehensive income</b>	<b>(6,616,233)</b>	<b>(8,025,556)</b>	<b>(7,120,000)</b>
<b>Closing balances as at 30 June</b>	<b>(56,874,491)</b>	<b>(50,258,258)</b>	<b>(56,878,000)</b>
<b>ASSET REVALUATION RESERVE</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	187,475,527	176,774,996	176,774,000
<b>Comprehensive income</b>			
Other comprehensive income	7,635,668	10,700,531	-
<b>Total comprehensive income</b>	<b>7,635,668</b>	<b>10,700,531</b>	<b>-</b>
<b>Closing balances as at 30 June</b>	<b>195,111,195</b>	<b>187,475,527</b>	<b>176,774,000</b>
<b>TOTAL EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	233,031,867	226,044,892	222,831,000
<b>Comprehensive income</b>			
Other comprehensive income	7,635,668	10,700,531	-
Surplus / (Deficit) for the period	(6,616,233)	(8,025,556)	(7,120,000)
<b>Total comprehensive income</b>	<b>1,019,435</b>	<b>2,674,975</b>	<b>(7,120,000)</b>
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	3,499,000	1,691,000	3,499,000
Departmental capital budget	2,644,000	2,621,000	2,644,000
<b>Sub-total transactions with owners</b>	<b>6,143,000</b>	<b>4,312,000</b>	<b>6,143,000</b>
<b>Closing balances as at 30 June</b>	<b>240,194,302</b>	<b>233,031,867</b>	<b>221,854,000</b>

The above statement should be read in conjunction with the accompanying notes.  
For budget reporting information refer to page 6.

**Accounting Policy**

*Equity Injections*

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

**High Court of Australia**  
**CASH FLOW STATEMENT**  
*for the period ended 30 June 2019*

	Notes	2019 \$	2018 \$	Original Budget 2019 \$
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		15,533,000	13,995,000	15,515,000
Sale of goods and rendering of services		321,669	286,699	270,000
Interest		121,155	212,771	120,000
GST received		701,150	1,403,110	
Other		264,900	335,138	100,000
<b>Total cash received</b>		<b>16,941,874</b>	<b>16,232,718</b>	<b>16,005,000</b>
<b>Cash used</b>				
Employees		9,316,944	8,754,130	9,376,000
Suppliers		6,671,732	7,475,048	6,750,000
<b>Total cash used</b>		<b>15,988,676</b>	<b>16,229,178</b>	<b>16,126,000</b>
<b>Net cash from/(used by) operating activities</b>	5.3	<b>953,198</b>	<b>3,540</b>	<b>(121,000)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash received</b>				
Proceeds from sales of property, plant and equipment		-	776	-
Investments		-	4,500,000	-
<b>Total cash received</b>		<b>-</b>	<b>4,500,776</b>	<b>-</b>
<b>Cash used</b>				
Purchase of infrastructure, plant and equipment		2,634,047	9,089,430	6,203,000
Purchase of Investments		4,500,000		333,000
<b>Total cash used</b>		<b>7,134,047</b>	<b>9,089,430</b>	<b>6,536,000</b>
<b>Net cash from/(used by) investing activities</b>		<b>(7,134,047)</b>	<b>(4,588,654)</b>	<b>(6,536,000)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Capital injection		6,143,000	4,312,000	6,143,000
Other		-	375,000	-
<b>Total cash received</b>		<b>6,143,000</b>	<b>4,687,000</b>	<b>6,143,000</b>
<b>Net cash from/(used by) financing activities</b>		<b>6,143,000</b>	<b>4,687,000</b>	<b>6,143,000</b>
<b>Net increase/(decrease) in cash held</b>		<b>(37,849)</b>	<b>101,886</b>	<b>(514,000)</b>
Cash and cash equivalents at the beginning of the reporting period		2,058,466	1,956,580	946,000
<b>Cash and cash equivalents at the end of the reporting period</b>	5.3	<b>2,020,617</b>	<b>2,058,466</b>	<b>432,000</b>

The above statement should be read in conjunction with the accompanying notes.  
For budget reporting information refer to page 6.

**High Court of Australia**  
**BUDGET VARIANCES COMMENTARY**  
*for the period ended 30 June 2019*

**Budget Variation Commentary**

A variation is considered major when the variance between budget and actual is greater than 10% and greater than 5% of the relevant category (expenses, revenue, assets, liabilities, receipts or payments). An item below this threshold will be included if considered important for the readers understanding.

<b>Explanation of Major Variances</b>	<b>Affected line item</b>
Resources received free of charge revenue is higher than the original budget, with a variance of \$610,646 or 27.5%. This variance resulted from the Court's expanded premises in Brisbane in the prior year, not incorporated at the time the budget was formulated.	Resources received free of charge revenue (statement of comprehensive income)
Other revenue is higher than the original budget, with a variance of \$164,900. The variance is primarily the result of an insurance recovery that was unknown at the time of budget.	Other revenue (statement of comprehensive income)
Suppliers payables are higher than the original budget, with a variance of \$372,313. The variance is primarily a result of projects being completed, or payment milestones reached at the end of financial year that were either not invoiced and/or paid by 30 June.	Cash and Cash equivalents. Total Payables.
Cash and investments are higher than original budget with a variation of \$1,588,617 and \$4,167,000 respectively. The budget provided for capital additions across all classes totalling \$6,203,000, a variation to actual of \$3,799,733. This is due to a number of capital projects in the procurement or design stage that the budget assumed would be complete.	Cash and cash equivalents, Other investments, Property, plant and equipment (statement of financial position) Cash received from investments, Purchase of infrastructure, plant and equipment (cash flow statement)
The Land and Buildings value is higher than original budget with a variation of \$17,866,594 or 9.1%. The Court commissioned two revaluations since the original budget was finalised. The first valuation in June 2018 resulted in increment of \$10,449,143 and the second in June 2019 resulted in an increment of \$7,642,401.	Land and buildings, Reserves (statement of financial position) Asset revaluation reserve (statement of changes in equity)
Employee Provisions are higher than the original budget with a variation of \$524,439 or 20.9%. This variation primarily relates to the fluctuation in the discount rates applied to the long service leave liability and the level of leave taken in the current year was lower than anticipated in the budget.	Provisions (statement of financial position)

**High Court of Australia**  
**ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2019*

	Notes	2019 \$	2018 \$	Original Budget 2019 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Non-taxation revenue</b>				
Rendering of services	2.1	<u>2,244,832</u>	<u>2,049,546</u>	<u>1,854,000</u>
<b>Total non-taxation revenue</b>		<u>2,244,832</u>	<u>2,049,546</u>	<u>1,854,000</u>
<b>Total income</b>		<u>2,244,832</u>	<u>2,049,546</u>	<u>1,854,000</u>
<b>Total comprehensive income</b>		<u>2,244,832</u>	<u>2,049,546</u>	<u>1,854,000</u>

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

**ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES**  
*as at 30 June 2019*

	Notes	2019 \$	2018 \$	Original Budget 2019 \$
<b>ASSETS</b>				
<b>Financial Assets</b>				
Cash and cash equivalents	4.1A	<u>2,415</u>	<u>4,569</u>	<u>-</u>
<b>Total financial assets</b>		<u>2,415</u>	<u>4,569</u>	<u>-</u>
<b>Net assets</b>		<u>2,415</u>	<u>4,569</u>	<u>-</u>

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

**High Court of Australia**  
**ADMINISTERED RECONCILIATION SCHEDULE**  
*for the period ended 30 June 2019*

	2019	2018	Original Budget 2019
	\$	\$	\$
<b>Opening assets less liabilities as at 1 July</b>	<b>4,569</b>	2,737	-
<b>Net (cost of)/contribution by services</b>			
Income	2,244,832	2,049,546	-
<b>Transfers (to)/from the Australian Government</b>			
Appropriation transfers to OPA			
Transfers to OPA	<u>(2,246,986)</u>	<u>(2,047,714)</u>	-
<b>Closing assets less liabilities as at 30 June</b>	<u><b>2,415</b></u>	<u>4,569</u>	-

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

**Accounting Policy**

Administered Cash Transfers to and from the 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. 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 schedule of administered cash flows and in the administered reconciliation schedule.

**ADMINISTERED CASH FLOW STATEMENT**  
*for the period ended 30 June 2019*

	2019	2018	Original Budget 2019
Notes	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Fees and charges	<u>2,244,832</u>	2,049,546	-
<b>Total cash received</b>	<u><b>2,244,832</b></u>	<u>2,049,546</u>	-
<b>Net cash from/ (used by) operating activities</b>	<u><b>2,244,832</b></u>	<u>2,049,546</u>	-
<b>Net increase (decrease) in cash held</b>	<u><b>2,244,832</b></u>	<u>2,049,546</u>	-
Cash and cash equivalents at the beginning of the reporting period	4,569	2,737	-
<b>Cash to Official Public Account</b>			
Cash to OPA - other	<u>(2,246,986)</u>	<u>(2,047,714)</u>	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><b>2,415</b></u>	<u>4,569</u>	-
4.1A			

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

No variances require budget commentary.

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# High Court of Australia

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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### Overview

#### The Basis of Preparation

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:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – Reduced Disclosure Requirements 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 FRR's, assets and liabilities are recognised in the statement of financial position 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.

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.

#### Significant Accounting Judgement and Estimates

In the process of applying the accounting policies listed in this note, the Court has made the following judgements 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.

#### Accounting Policy

##### Sale of Assets

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

##### Interest

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

##### 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.

#### Reporting of Administered activities

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

Except where otherwise stated, 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.

#### Events After the Reporting Period

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

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**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Financial Performance**

This section analyses the financial performance of the High Court of Australia for the year ended 2019.

**1.1. Expenses**

	2019	2018
	\$	\$
<b>Note 1.1A: Employee Benefits</b>		
Wages and salaries	6,955,613	6,652,934
Superannuation		
Defined contribution plans	626,194	573,877
Defined benefit plans	635,393	621,763
Leave and other entitlements	1,009,786	971,159
Fringe Benefits Tax	256,022	272,730
<b>Total employee benefits</b>	<b>9,483,008</b>	<b>9,092,463</b>

**Accounting Policy**

Accounting policies for employee related expenses is contained in section 6. People and Relationships.

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 special appropriation held by the Australian Public Service Commission. The Justices' salary and allowances are set by the Remuneration Tribunal and are not paid by the Court.

**Note 1.1B: Suppliers**

**Goods and services supplied or rendered**

Property	4,267,675	3,936,905
Security	1,240,837	1,183,823
Travel	920,213	1,000,293
Information technology and communications	591,080	542,918
Contractors and other consultants	465,760	307,889
Electronic library subscriptions	465,532	442,795
Legal Expenses	274,422	11,980
Courier and freight charges	116,549	119,442
General insurance	116,151	105,982
Printing	57,442	49,957
External audit fees	55,000	55,000
Other	546,918	926,754
<b>Total goods and services supplied or rendered</b>	<b>9,117,579</b>	<b>8,683,738</b>
Goods supplied	283,716	550,965
Services rendered	8,833,863	8,132,773
<b>Total goods and services supplied or rendered</b>	<b>9,117,579</b>	<b>8,683,738</b>
<b>Other suppliers expenses</b>		
Operating lease rentals	117,248	116,446
Workers compensation expenses	73,390	80,286
<b>Total other suppliers</b>	<b>190,638</b>	<b>196,732</b>
<b>Total suppliers</b>	<b>9,308,217</b>	<b>8,880,470</b>

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### Leasing commitments

The Court in its capacity as lessee under terms of a contract leases motor vehicles.

#### Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:

Within 1 year	94,803	79,267
Between 1 to 5 years	<u>106,608</u>	<u>124,592</u>
<b>Total operating lease commitments</b>	<b><u>201,411</u></b>	<b><u>203,859</u></b>

#### Accounting Policy

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.

	2019	2018
	\$	\$
<b><u>Note 1.1C: Impairment Loss Allowance on Financial Instruments</u></b>		
Impairment of trade and other receivables	<u>1,901</u>	-
<b>Total impairment loss allowance on financial instruments</b>	<b><u>1,901</u></b>	<b><u>-</u></b>
<b><u>Note 1.1D: Write-Down and Impairment of Other Assets</u></b>		
Impairment of property, plant and equipment	45,483	19,008
Impairment of buildings	27,274	3,210
Impairment of intangibles	-	14,963
<b>Total write-down and impairment of other assets</b>	<b><u>72,757</u></b>	<b><u>37,181</u></b>

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**1.2. Own-Source Revenue and Gains**

	2019	2018
<b>Own-Source Revenue</b>	<b>\$</b>	<b>\$</b>

**Note 1.2A: Sale of Goods and Rendering of Services**

Sale of goods	54,066	52,969
Rendering of services	232,044	213,437
<b>Total sale of goods and rendering of services</b>	<b>286,110</b>	<b>266,406</b>

**Accounting Policy**

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.

**Note 1.2B: Resources Received Free of Charge**

**Resources received free of charge**

Remuneration of auditors	55,000	55,000
Property operating cost	2,775,646	2,710,486
<b>Total resources received free of charge</b>	<b>2,830,646</b>	<b>2,765,486</b>

**Accounting Policy**

**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.

**Note 1.2C: Other Revenue**

Practitioner certificates	136,510	124,377
Other	128,390	385,761
<b>Total other revenue</b>	<b>264,900</b>	<b>510,138</b>

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Gains**

**Note 1.2D: Other Gains**

Assets recognised for the first time	-	15,220
Other	<u>6,346</u>	<u>12,035</u>
<b>Total other gains</b>	<u>6,346</u>	<u>27,255</u>

**Accounting Policy**

*Gains*

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 entity as a consequence of a restructuring of administrative arrangements.

**Revenue from Government**

<b>2019</b>	2018
\$	\$

**Note 1.2E: Revenue from Government**

**Appropriations**

Departmental appropriation	<u>15,533,000</u>	<u>13,995,000</u>
<b>Total revenue from Government</b>	<u>15,533,000</u>	<u>13,995,000</u>

**Accounting Policy**

*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.

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**2. Income Administered on Behalf of Government**

This section analyses the activities that the High Court of Australia does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

**2.1. Administered – Income**

	2019	2018
<b>Non-Taxation Revenue</b>	<b>\$</b>	<b>\$</b>
<b><u>Rendering of Services</u></b>		
<b>Rendering of services in connection with</b>		
Filing and other hearing fees	2,060,583	1,933,400
Other	<u>184,249</u>	<u>116,146</u>
<b>Total rendering of services</b>	<u><b>2,244,832</b></u>	<u><b>2,049,546</b></u>

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**3. Financial Position**

This section analyses the High Court of Australia's assets used to generate financial performance and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

**3.1. Financial Assets**

	2019	2018
	\$	\$
<b>Note 3.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	2,020,617	2,058,466
<b>Total cash and cash equivalents</b>	<b>2,020,617</b>	<b>2,058,466</b>

**Accounting Policy**

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

- a) cash on hand
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

**Note 3.1B: Trade and Other Receivables**

**Goods and services receivables**

Goods and services	11,712	18,919
<b>Total goods and services receivables</b>	<b>11,712</b>	<b>18,919</b>

**Other receivables**

Statutory receivables - goods & services tax ATO	62,492	48,357
Interest	27,822	5,161
Insurance Recoveries	115,553	-
Other Receivables	59	39,975
<b>Total other receivables</b>	<b>205,925</b>	<b>93,493</b>
<b>Total trade and other receivables (gross)</b>	<b>217,637</b>	<b>112,412</b>

**Less impairment loss allowance**

	(1,110)	(1,110)
<b>Total trade and other receivables (net)</b>	<b>216,527</b>	<b>111,302</b>

Credit terms for goods and services were within 30 days (2018: 30 days).

**Accounting Policy**

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

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.

<sup>1</sup> Deposits held with financial institutions as authorised by the CE&PR under Section 41 of the *High Court of Australia Act* 1979.

**High Court of Australia  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**3.2. Non-Financial Assets**

Note 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles (2019)

	Land	Buildings	Library holdings	Other PP&E	Heritage and cultural <sup>1</sup>	Computer software	Other intangibles	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>As at 1 July 2018</b>								
Gross book value	8,500,000	202,049,341	14,173,077	5,088,993	4,694,425	1,185,105	23,123	235,714,064
Accumulated depreciation and impairment	-	(140,079)	(848,804)	(1,197,190)	-	(906,259)	(1,222)	(3,093,554)
<b>Total as at 1 July 2018</b>	<b>8,500,000</b>	<b>201,909,262</b>	<b>13,324,273</b>	<b>3,891,803</b>	<b>4,694,425</b>	<b>278,846</b>	<b>21,901</b>	<b>232,620,510</b>
Additions:								
By purchase	-	1,281,019	844,455	232,143	17,407	13,470	8,427	2,396,921
By other movements	-	-	-	-	-	6,346	-	6,346
Revaluations and impairments recognised in other comprehensive income	-	7,642,400	-	(6,732)	-	-	-	7,635,668
Impairments recognised in the operating result	-	(27,275)	(42,957)	(2,525)	-	-	-	(72,757)
Depreciation and amortisation expense	-	(5,148,812)	(881,161)	(668,418)	-	(114,074)	(2,703)	(6,815,168)
Disposals:								
Other disposals	-	-	-	-	-	-	-	-
Movements:								
Other movements	-	-	-	-	-	-	-	-
<b>Total as at 30 June 2019</b>	<b>8,500,000</b>	<b>205,656,594</b>	<b>13,244,610</b>	<b>3,446,271</b>	<b>4,711,832</b>	<b>184,588</b>	<b>27,625</b>	<b>235,771,520</b>
<b>Total as at 30 June 2019 represented by:</b>								
Gross book value	8,500,000	205,656,720	14,971,245	3,446,271	4,711,832	1,200,393	31,550	238,518,011
Accumulated depreciation and impairment	-	(126)	(1,726,635)	-	-	(1,015,805)	(3,925)	(2,746,491)
<b>Total as at 30 June 2019</b>	<b>8,500,000</b>	<b>205,656,594</b>	<b>13,244,610</b>	<b>3,446,271</b>	<b>4,711,832</b>	<b>184,588</b>	<b>27,625</b>	<b>235,771,520</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. No indicators of impairment were found. No property, plant and equipment or intangibles are expected to be sold or disposed of within the next 12 months.

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### Accounting Policy

##### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, 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

Following initial recognition at cost, property, 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 property, 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.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

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

	2019	2018
Building assets	8 to 165 years	8 to 165 years
Infrastructure, plant and equipment	0 to 50 years	0 to 50 years
Library holdings	15 to 25 years	15 to 25 years

All heritage and cultural assets have indefinite useful lives and are not depreciated.

##### Impairment

All assets were assessed for impairment at 30 June 2019. 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 of disposal 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.

##### Derecognition

An item of property, 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 Court has classified them as heritage and cultural assets as they are primarily used for purposes that relate to their cultural significance. 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.

##### Intangibles

The Court's intangibles comprise externally acquired software for internal use, electronic library materials and artwork licence agreement. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

All intangibles are amortised on a straight-line basis over their anticipated useful life. The useful lives of the Court's software is 3 years (2017-18: 3 years), other intangibles is 10 years. (2017-18: 10 years)

All intangible assets were assessed for indications of impairment as at 30 June 2019.

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy. On 30 June 2019, independent valuers conducted valuations on land and buildings, and infrastructure, plant and equipment.

#### Contractual commitments for the acquisition of property, plant, equipment and intangible assets

The Court has contracts for capital projects in progress for the implementation of a digital lodgement system, security upgrades and other minor building works.

	2019	2018
	\$	\$
<b>Commitments are payable as follows:</b>		
Within 1 year	<u>1,152,907</u>	<u>1,180,998</u>
<b>Total commitments<sup>1</sup></b>	<u>1,152,907</u>	<u>1,180,998</u>

<sup>1</sup> Including GST.

#### Note 3.2B: Other Non-Financial Assets

Prepayments	<u>113,132</u>	<u>146,981</u>
<b>Total other non-financial assets</b>	<u>113,132</u>	<u>146,981</u>

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

### 3.3. Payables

	2019	2018
	\$	\$
<b><u>Note 3.3A: Suppliers</u></b>		
Trade creditors	292,103	64,147
Accruals	<u>444,210</u>	<u>392,136</u>
<b>Total suppliers</b>	<u>736,313</u>	<u>456,283</u>

Settlement is usually made within 30 days.

#### Note 3.3B: Other Payables

Wages and salaries	124,319	189,552
Superannuation	10,097	9,670
Unearned revenue	<u>25,325</u>	<u>24,953</u>
<b>Total other payables</b>	<u>159,741</u>	<u>224,175</u>

#### 4. Assets Administered on Behalf of Government

This section analyses assets used to generate financial performance and the operating liabilities incurred as a result the High Court of Australia does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

##### 4.1. Administered – Financial Assets

	2019	2018
	\$	\$
<b>Note 4.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	2,415	4,569
<b>Total cash and cash equivalents</b>	<b>2,415</b>	<b>4,569</b>

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**5. Funding**

This section identifies the High Court of Australia funding structure.

**5.1. Appropriations**

**Annual Appropriations ('Recoverable GST exclusive')**

**Annual Appropriations for 2019**

	<i>Appropriation Act</i>	Appropriation applied in 2018-19 (current and prior years)	Variance
	Annual Appropriation \$		
<b>Departmental</b>			
Ordinary annual services	15,533,000	15,533,000	-
Capital Budget (DCB) <sup>1</sup>	2,644,000	2,644,000	-
<b>Other services</b>			
Equity Injections	3,499,000	3,499,000	-
<b>Total departmental</b>	<b>21,676,000</b>	<b>21,676,000</b>	<b>-</b>

**Annual Appropriations for 2018**

	<i>Appropriation Act</i>	Appropriation applied in 2017-18 (current and prior years)	Variance
	Annual Appropriation \$		
<b>Departmental</b>			
Ordinary annual services	13,995,000	13,995,000	-
Capital Budget (DCB)	2,621,000	2,621,000	-
<b>Other services</b>			
Equity Injections	1,691,000	1,691,000	-
<b>Total departmental</b>	<b>18,307,000</b>	<b>18,307,000</b>	<b>-</b>

The amounts are appropriated directly to the High Court of Australia in the Appropriations Acts. The appropriations are applied when amounts are paid to the High Court of Australia.

<sup>1</sup>Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**5.2. Net Cash Appropriation Arrangements**

	2019	2018
	\$	\$
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>7,834,603</b>	10,393,631
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<u>(6,815,168)</u>	<u>(7,718,656)</u>
<b>Total comprehensive income/(loss) - as per the Statement of Comprehensive Income</b>	<b><u>1,019,435</u></b>	<b><u>2,674,975</u></b>

**5.3. Cash Flow Reconciliation**

**Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement**

<b>Cash and cash equivalents as per</b>		
Cash flow statement	2,020,617	2,058,466
Statement of financial position	<u>2,020,617</u>	<u>2,058,466</u>
<b>Discrepancy</b>	<u>-</u>	<u>-</u>

**Reconciliation of net cost of services to net cash from/(used by) operating activities**

Net (cost of)/contribution by services	(22,149,233)	(22,020,556)
Revenue from Government	15,533,000	13,995,000

**Adjustments for non-cash items**

Depreciation / amortisation	6,815,168	7,718,656
Gain - other, assets recognised for the first time	(6,346)	(27,255)
Net write down of non-financial assets	72,757	37,181
Losses from sale of assets	-	793
Contributions received for capital project Brisbane	-	(375,000)
Bad Debts Write Off	-	-

**Movements in assets and liabilities**

**Assets**

(Increase) / decrease in net receivables	(105,225)	288,666
(Increase) / decrease in prepayments	33,849	61,219

**Liabilities**

Increase / (decrease) in employee provisions	306,506	376,797
Increase / (decrease) in supplier payables	517,156	(54,197)
Increase / (decrease) in other payable	<u>(64,434)</u>	<u>2,236</u>

**Net cash from/(used by) operating activities**

	<b><u>953,198</u></b>	<b><u>3,540</u></b>
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**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**6. People and Relationships**

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

**6.1. Employee Provisions**

	2019	2018
	\$	\$
<b>Note 6.1: Employee Provisions</b>		
Annual leave	796,304	784,978
Long service leave	<u>2,235,136</u>	<u>1,939,956</u>
<b>Total employee provisions</b>	<u><b>3,031,440</b></u>	<u><b>2,724,934</b></u>

**Accounting Policy**

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the 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 benefit liabilities are measured as the 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 assets (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 short hand method standard factors as at 30 June 2019. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

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's administered schedules and notes.

The Court makes employer contributions to the employees' 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.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### 6.2. Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Court, directly or indirectly. The Court has determined the key management personnel to be the Chief Justice, the Justices, the Chief Executive and Principal Registrar, the Senior Registrar, the Manager Corporate Services and the Senior Executive Deputy Registrar.

Key management personnel remuneration is reported in the table below:

	2019	2018
	\$	\$
Short-term employee benefits	1,157,062	1,206,688
Post-employment benefits	196,755	187,604
Other long term employee benefits	<u>48,325</u>	<u>229,553</u>
<b>Total key management personnel remuneration expenses<sup>1</sup></b>	<b><u>1,402,142</u></b>	<b><u>1,623,845</u></b>

The total number of key management personnel that are included in the above table are 4 (2018: 7 and corresponding full time equivalent of 4).

<sup>1</sup> The above key management personnel remuneration excludes the remuneration and other benefits of the Chief Justice and the Justices. The salaries and allowances paid to the Chief Justice and other Justices of the Court are paid from a special appropriation held by the Australian Public Service Commission. The Justices' salary and allowances are set by the Remuneration Tribunal and are not paid by the Court.

On leaving the Court the Chief Justice and the other Justices of the Court receive payments in accordance with the *High Court Justices (Long Leave Payments) Act 1979* and the *Judges' Pensions Act 1968*. These payments are made from special appropriations held by the Attorney General's Department and the Department of Finance respectively.

In 2018-19 the Court spent \$344,552 (2017-18: \$364,642) in the provision of benefits to the Chief Justice and the other Justices. These benefits include the provision of a private plated vehicle, spouse/partner travel and the fringe benefits tax paid on the benefits provided.

#### 6.3. Related Party Disclosures

##### Related party relationships:

The High Court is a Commonwealth entity within the General Government Sector for the consolidated financial statements of the Australian government. Related parties to the High Court are other Government entities and the Court's Key Management Personnel.

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## 7. Managing Uncertainties

This section analyses how the High Court of Australia manages financial risks within its operating environment.

### 7.1. Contingent Assets and Liabilities

At 30 June 2019, the Court had no quantifiable or unquantifiable contingencies. (2018: nil).

#### Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position 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.

### 7.2. Financial Instruments

	2019	2018
	\$	\$
<b>Note 7.2A: Categories of Financial Instruments</b>		
<b>Financial Assets under AASB 139</b>		
<b>Held-to-maturity investments</b>		
Term deposits		1,500,000
<b>Total held-to-maturity investments</b>		<u>1,500,000</u>
<b>Loans and receivables</b>		
Cash at bank		2,058,466
Receivable for goods and services		18,919
<b>Total loans and receivables</b>		<u>2,077,385</u>
<b>Financial Assets under AASB 9</b>		
<b>Financial assets at amortised cost</b>		
Term deposits	6,000,000	
Cash at bank	2,020,617	
Receivable for goods and services	11,712	
<b>Total financial assets at amortised cost</b>	<u>8,032,329</u>	
<b>Total financial assets</b>	<u>8,032,329</u>	<u>3,577,385</u>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Supplier payables	292,103	64,147
Accrued expenses	444,210	392,136
<b>Total financial liabilities measured at amortised cost</b>	<u>736,313</u>	<u>456,283</u>
<b>Total financial liabilities</b>	<u>736,313</u>	<u>456,283</u>

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**Classification of financial assets on the date of initial application of AASB 9**

Financial assets class	Notes	AASB 139 original classification	AASB 9 new classification	AASB 139 carrying amount at 1 July 2018	AASB 9 carrying amount at 1 July 2018
				\$	\$
		Held-to-maturity			
Term deposits	3.1C	investments	Amortised Cost	1,500,000	1,500,000
Cash at bank	3.1A	Loans and receivables	Amortised Cost	2,058,466	2,058,466
Receivable for goods and services	3.1B	Loans and receivables	Amortised Cost	18,919	18,919
<b>Total financial assets</b>				<b>3,577,385</b>	<b>3,577,385</b>

**Reconciliation of carrying amounts of financial assets on the date of initial application of AASB 9**

Financial assets class	AASB 139 carrying amount at 1 July 2018	Reclassification	Re-measurement	AASB 9 carrying amount at 1 July 2018
	\$	\$	\$	\$
<b>Financial assets at amortised cost</b>				
Held to maturity				
Term deposits	1,500,000	-	-	1,500,000
Loans and receivable				
Cash at bank	2,058,466	-	-	2,058,466
Receivable for goods and services	18,919	-	-	18,919
<b>Total amortised cost</b>	<b>3,577,385</b>	<b>-</b>	<b>-</b>	<b>3,577,385</b>

**Note 7.2B: Net Gains or Losses on Financial Assets**

**Financial assets at amortised cost**

	2019	2018
	\$	\$
Interest revenue (other investments)	114,631	117,209
Interest revenue (bank accounts)	29,185	22,513
<b>Net gains/(losses) financial assets at amortised cost</b>	<b>143,816</b>	<b>139,722</b>
<b>Net gains/(losses) from financial assets</b>	<b>143,816</b>	<b>139,722</b>

## High Court of Australia

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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#### Accounting Policy

##### Financial Assets

With the implementation of AASB 9 Financial Instruments for the first time in 2019, the Court may classify its financial assets in the following categories:

- (a) Financial assets at fair value through profit or loss;
- (b) Financial assets at fair value through other comprehensive income; and
- (c) Financial assets measured at amortised cost.

The classification depends on both the Court's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the Court becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

Presently, the Court has classified its financial assets only as Financial Assets at Amortised Cost.

##### Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
  2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.
- Amortised cost is determined using the effective interest method.

##### Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

##### Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a de-recognition event where the write-off directly reduces the gross carrying amount of the financial asset.

##### Financial Liabilities

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

##### Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

##### Financial Liabilities at Amortised Cost

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 interest basis.

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)

# High Court of Australia

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 7.3. Fair Value Measurement

The following tables provide an analysis of assets that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value measurements.

#### Accounting Policy

The Court's policy is to revalue the land and buildings asset classes annually. The Court tests the procedures of the valuation model of all other asset classes as an internal management review at least once every 12 months (with a formal revaluation undertaken once every three years). If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last specific valuation.

#### Note 7.3A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2019	2018
	\$	\$
<b>Non-financial assets</b>		
Land	8,500,000	8,500,000
Buildings on freehold land	205,656,594	201,909,262
Heritage and cultural	4,711,832	4,694,425
Property, plant and equipment	3,446,271	3,891,803
Library holdings	13,244,610	13,324,273
<b>Total non-financial assets</b>	<b>235,559,307</b>	<b>232,319,763</b>
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>235,559,307</b>	<b>232,319,763</b>

#### Fair value measurements – highest and best use differs from current use for non-financial assets (NFAs)

The Court's assets are held to meet the operational requirements of the Court and not held for the purposes of deriving a profit. The current use of all Non Financial Assets is considered their highest and best use.

#### Accounting Policy

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.

**High Court of Australia**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

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**8. Other Information**

This section provides other disclosures relevant to the High Court of Australia financial information environment for the year.

**8.1. Public Money in the Custody of the Court**

	2019	2018
	\$	\$
<b>Suitor's Fund</b>		
<b>Balances as at July 2018</b>	<b>24,500</b>	18,750
Amounts received	7,500	7,500
Amounts deducted/paid out	<u>(5,000)</u>	<u>(1,750)</u>
<b>Balance as at 30 June 2019</b>	<b><u>27,000</u></b>	<b><u>24,500</u></b>

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



# PART 6

## ANNEXURE A



# PART 6

## ANNEXURE A

### Freedom of information

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 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 not a “prescribed agency” under the Act include:

- the Justices of the Court
- 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 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’s website. It provides a wide range of information related to the core business of the Court, its history, structure and administration. The Court has also published an Information Publication Plan as required under section 8 of the FOI Act.

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 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, AustLII, and Jade websites and are also distributed through subscription email lists. Transcripts of all Court hearings are also accessible on the website, as are audio-visual recordings of Full Bench hearings in Canberra. 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*.

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 whilst in office.

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 and the art collection.

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 enquiries, including a link for making FOI enquiries 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)
- the Court sitting calendar, business lists and daily court lists
- venue and safety information for school excursions
- information given 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
- case summaries handed out for hearings in sitting courts
- tailored guided tours for official visitors
- information about functions such as Sunday concerts, exhibitions and public lectures.

The Court works with other institutions in the Parliamentary Zone to facilitate public access to information about the Court.

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

Enquiries 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

### 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: PO Box 6309  
Kingston ACT 2604

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

## Offices 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 31 June 2019.

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. As at 30 June 2019 the High Court employed 33 full-time and part-time ongoing staff; 44 full-time and part-time non-ongoing staff and 27 casual staff.

Staff distribution by branch, as at 30 June 2019

Branch	Ongoing		Non-ongoing		Casual	Total 2019	Total 2018
	full time	part time	full time	part time			
CE&PR	1	-	1	-	1	3	3
Chambers	2	-	21	4	-	27	26
Corporate Services	10	3	3	2	1	19	18
Library	4	3	1	-	-	8	8
Public Information	-	1	2	-	14	17	25
Registry	5	4	6	4	11	30	27
<b>TOTAL</b>	<b>22</b>	<b>11</b>	<b>34</b>	<b>10</b>	<b>27</b>	<b>104</b>	<b>107</b>

Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender, as at 30 June 2019

Classification	Ongoing				Non-ongoing				Casual		Total		Total	
	Full Time		Part Time		Full Time		Part Time		F	M	2019		2018	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M
HCE1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCE2	-	1	-	-	-	-	-	-	7	7	7	8	11	12
HCE3	-	-	2	-	-	1	2	-	8	2	12	3	13	2
HCE4	3	1	4	-	1	1	-	-	1	-	9	2	7	1
HCE5	3		2	-	6	8	-	-	-	-	11	8	13	8
HCE6	1	2	-	-	6	2	4	-	1	-	12	4	13	2
EL1	3	4	3	-		2	1	1	1	-	8	7	8	5
EL2	1	3	-	-	1	2	1	1	-	-	3	6	3	4
Senior Executive	-	-	-	-	1	2	-	-	-	-	1	2	1	3
Office Holder	-	-	-	-	1	-	-	-	-	-	1	-	1	-
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>16</b>	<b>18</b>	<b>8</b>	<b>2</b>	<b>18</b>	<b>9</b>	<b>64</b>	<b>40</b>	<b>70</b>	<b>37</b>
<b>GRAND TOTAL</b>	<b>22</b>		<b>11</b>		<b>34</b>		<b>10</b>		<b>27</b>		<b>104</b>		<b>107</b>	

