



# HIGH COURT OF AUSTRALIA



# 2019–20 ANNUAL REPORT



© High Court of Australia 2020

ISSN 0728-4152 (print)

ISSN 1838-2274 (on-line)

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## HIGH COURT OF AUSTRALIA

High Court of Australia  
Canberra ACT 2600

30 October 2020

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 2020, 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

# TABLE OF CONTENTS

## **PART 1**

PREAMBLE .....	1
----------------	---

## **PART 2**

CHIEF JUSTICE'S OVERVIEW .....	3
--------------------------------	---

## **PART 3**

OVERVIEW OF THE HIGH COURT OF AUSTRALIA.....	7
--	---

Establishment.....	8
--------------------	---

Functions and powers .....	8
----------------------------	---

Justices of the Court.....	9
----------------------------	---

Chief Justice Susan Kiefel AC .....	9
-------------------------------------	---

Justice Virginia Bell AC .....	9
--------------------------------	---

Justice Stephen Gageler AC.....	10
---------------------------------	----

Justice Patrick Keane AC .....	10
--------------------------------	----

Justice Geoffrey Nettle AC .....	11
----------------------------------	----

Justice Michelle Gordon AC.....	11
---------------------------------	----

Justice James Edelman .....	12
-----------------------------	----

Seat of the Court.....	12
------------------------	----

Sittings of the Court .....	12
-----------------------------	----

Appointment of Justices of the Court .....	13
--	----

Chief Justices and Justices of the Court .....	13
--	----

Chief Justices .....	13
----------------------	----

Justices.....	14
---------------	----

Administration of the Court .....	15
-----------------------------------	----

High Court of Australia organisational chart as at 30 June 2020 .....	16
---	----

Appropriations and spending .....	17
-----------------------------------	----

The High Court building .....	17
-------------------------------	----

## **PART 4**

THE WORK OF THE COURT IN 2019–20.....	19
---------------------------------------	----

A: Judicial workloads .....	20
-----------------------------	----

Special leave applications.....	20
---------------------------------	----

Appeals .....	21
---------------	----

Original jurisdiction.....	22
----------------------------	----

B: Judicial leadership activities .....	23
---	----

Council of Chief Justices of Australia and New Zealand.....	23
---	----

International .....	23
---------------------	----

C: Public information and education .....	24
---	----

D: Administrative outcomes and activities .....	25
---	----

Fees.....	25
-----------	----

Register of Practitioners .....	26
---------------------------------	----

Resource management.....	26
--------------------------	----

Human resources management .....	27
----------------------------------	----

Asset management.....	28
-----------------------	----

Risk management.....	29
----------------------	----

Information management.....	29
-----------------------------	----

Knowledge management.....	29
---------------------------	----

## **PART 5**

FINANCIAL STATEMENTS.....	31
---------------------------	----

## **PART 6**

ANNEXURES.....	71
----------------	----

<b>Annexure A</b> .....	72
-------------------------	----

Freedom of information .....	72
------------------------------	----

FOI procedures and initial contact points .....	73
---	----

Offices around Australia.....	74
-------------------------------	----

<b>Annexure B</b> .....	75
-------------------------	----

Staffing overview .....	75
-------------------------	----

PART 1  
PREAMBLE



HIGH COURT  
OF  
AUSTRALIA

## **PART 1**

# **PREAMBLE**

This is the 41st report prepared as required by the *High Court of Australia Act 1979* (Cth).

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

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## **Electronic publication**

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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 section 75 of the Constitution and original jurisdiction conferred by laws made by the Parliament under section 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 or Territory.

The High Court consists of seven Justices, each appointed until the age of 70. The Justices administer the affairs of the Court pursuant to section 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'), Ms Philippa Lynch PSM, and by senior staff of the Court. The Justices usually hold a Court Business Meeting with the CE&PR in each sitting period. Committees made up of Justices and senior staff deal with matters including 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 2019–20, the Court decided 461 special leave applications, 55 appeals, one case involving an application for constitutional writs and 15 other cases, including applications for removal under section 40 of the *Judiciary Act 1903* (Cth). Ninety-two per cent of the applications for leave or special leave to appeal were decided within six months of filing and 67 per cent of appeals decided by the Court during the reporting year were completed within nine months of filing. Ninety-eight per cent of civil and criminal appeals decided by the Full Court in 2019–20 were decided within

six months of the hearing of argument, with 38 per cent decided within three months of the hearing. Sixty-three 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 a small decrease in the percentage of self-represented litigants seeking special leave to appeal, with such litigants constituting 47 per cent of applicants, compared to 55 per cent in 2018–19.

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 statutory interpretation, legal professional privilege, insurance, limitation of actions, criminal law and procedure, restitution, corporations law, immigration, taxation, administrative law, practice and procedure, costs, bankruptcy, evidence, customs and excise, native title, stamp duty, damages and tort. In its original jurisdiction, the Court decided cases involving the implied freedom of communication on political and government matters, the aliens power, elections, and Chapter III of the Constitution.



As foreshadowed in last year's Annual Report, the roll-out of the Court's new Digital Lodgment System ("DLS") took place on 1 January 2020. It enables litigants to file applications online, obviating the need for face to face contact in Court Registries. The DLS represents a move from paper-based filing to digital lodgment of Court filings and management of matters through an electronic court file. The DLS provides an external facing portal that allows legal firms, legal practitioners, self-represented litigants and the public to register, file documents, receive notifications and track the progress of matters. The portal is accessible from a standard internet connection and all data is encrypted. I wish to note the work of the Implementation Sub-committee led by Justice Gordon AC, Carolyn Rogers, Adrian Brocklehurst, Emma Will, Andrew Tavares and Katie Ellis. The work of this group in delivering these new systems, significant in the history of the Court, has been exceptional.

The High Court, along with the rest of the community, has faced a period of exceptional challenges as a result of the COVID-19 pandemic. The Court has received advice from the Commonwealth Department of Health. A decision was made not to sit as a Full Court in Canberra for the months of April and May, but the Court continued to hear applications for special leave to appeal and an urgent appeal, as well as delivering judgments. Full Court sittings recommenced in June 2020 using video-link facilities. The Court enacted new Practice Directions and a Protocol on video connection hearings in response to limitations on physical movement arising out of the pandemic and to facilitate remote hearings. The ability of the Court to transition to new arrangements for hearings with minimal disruption to its business is in large measure attributable to the professionalism and expertise of its staff, and the co-operation of the legal profession. I wish to note in particular the outstanding work of the Court's small IT section in achieving this transition. Court staff throughout the country

have been able to work remotely since March 2020, with the provision of laptop computers and office furniture as required. Staff were also provided with a comprehensive Working from Home Manual which included advice on health and wellbeing while working from home, ongoing communication arrangements, technical support for ICT, and arrangements for virtual ergonomic inspections.

Following allegations of sexual harassment against a former Justice, the Court acted immediately to commission an independent investigation by Dr Vivienne Thom AM. Dr Thom's investigation found that six former associates of the Court had been sexually harassed by the former Justice. Those findings were of extreme concern to me, the Justices and the administration of the Court. As I said in my statement following the investigation, there is no place for sexual harassment in any workplace. Following the investigation, I spoke with a number of the women. I appreciated the opportunity to talk to them about their experiences and have valued their insights and suggestions for change they shared. A sincere apology was made to each of the complainants. The Court has moved to do all that it can to ensure that such experiences will not be repeated, and that there is both support and confidential avenues for complaint if anything like this were to happen again. I wish to acknowledge the significant contribution made by the CE&PR and the Senior Executive Deputy Registrar, Ben Wickham, during this period.

The Court adopted each of the recommendations of Dr Thom as follows:

- The Court should develop a supplementary HR policy relevant to the particular employment of personal staff of Justices including associates
- The Court should review the induction it provides to associates to make sure it covers material directly relevant to their specialised role

- The Court should identify an appropriate person to form a closer working relationship with associates. This person would check in regularly with associates, fulfil some of the administrative advisory functions of a supervisor, provide support if required, and act as a conduit to the CE&PR where appropriate
- The Court should clarify that confidentiality requirements for associates relate only to the work of the Court
- The Court should make clear to associates that their duties do not extend to an obligation to attend social functions
- The Court should consider canvassing current associates to find out more about their experiences while working at the Court.

The separate HR policy has been promulgated and identifies the Senior Registrar as a person with whom Chambers staff can discuss matters and who can act as a conduit with the Chief Justice and CE&PR. The induction programme for associates has been reviewed and includes a discussion of the supplementary HR policy led by a Justice of the Court. All associates have the opportunity to discuss any matter with the Senior Registrar during their time at the Court and each associate, as their term finishes, is offered the opportunity for a discussion with the CE&PR about their experiences working at the Court. I have placed the issue of harassment by judicial officers on the agenda of the Council of Chief Justices of Australia and New Zealand, which I chair.

The extra-judicial work of the Justices of the Court by way of lectures and speeches has been curtailed by the COVID-19 pandemic. In July 2019, I gave a joint keynote address with Chief Justice Menon, Chief Justice of Singapore, at the opening of the Australian Bar Association Biennial International Conference in Singapore. In September 2019, I gave the Annual Lecture to the Singapore Academy of Law and in October 2019, as Patron of the Australian Academy of Law, gave a speech on the relationship between the academy and judiciary.

In February 2020, Justice Nettle AC and I attended the International Judicial Conference in New Delhi at the invitation of the Chief Justice of India, Chief Justice Bobde, where I gave the plenary address on constitutional principles in a comparative perspective and Justice Nettle AC gave a paper, "Constitutions in a Changing World: Static or Dynamic Interpretation?". Justice Gageler AC was the Hotung Visiting Fellow at the Victoria University of Wellington in July 2019, where he gave a lecture "The Quantity and Quality of Justice: Constructivist and Ecological Rationality in a Common Law System". His Honour also attended Yale University's 2019 Global Constitutionalism seminar in September and attended the Australian Bar Association Biennial International Conference in Singapore where he provided commentary on the topic of an international commercial court for Australia. The Court welcomed a number of international visitors in the year in review, including Sir Gibuna Gibbs Saliika KBE, Chief Justice of Papua New Guinea and Justice Yuko Miyazaki of the Supreme Court of Japan.

I also take this opportunity of thanking all the members of the staff of the Court for the assistance that they have provided to the Justices in the year ended 30 June 2020.

**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 2020, 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. Chief 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 a 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. The Court did not travel on circuit in 2019–20, and an anticipated circuit to Adelaide was cancelled as a result of the COVID-19 pandemic.

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 2019–20 year, single Justice sittings were held in Canberra, Brisbane, Melbourne and Sydney.

Constitutional cases are usually 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 2020, they comprised the following Committees:

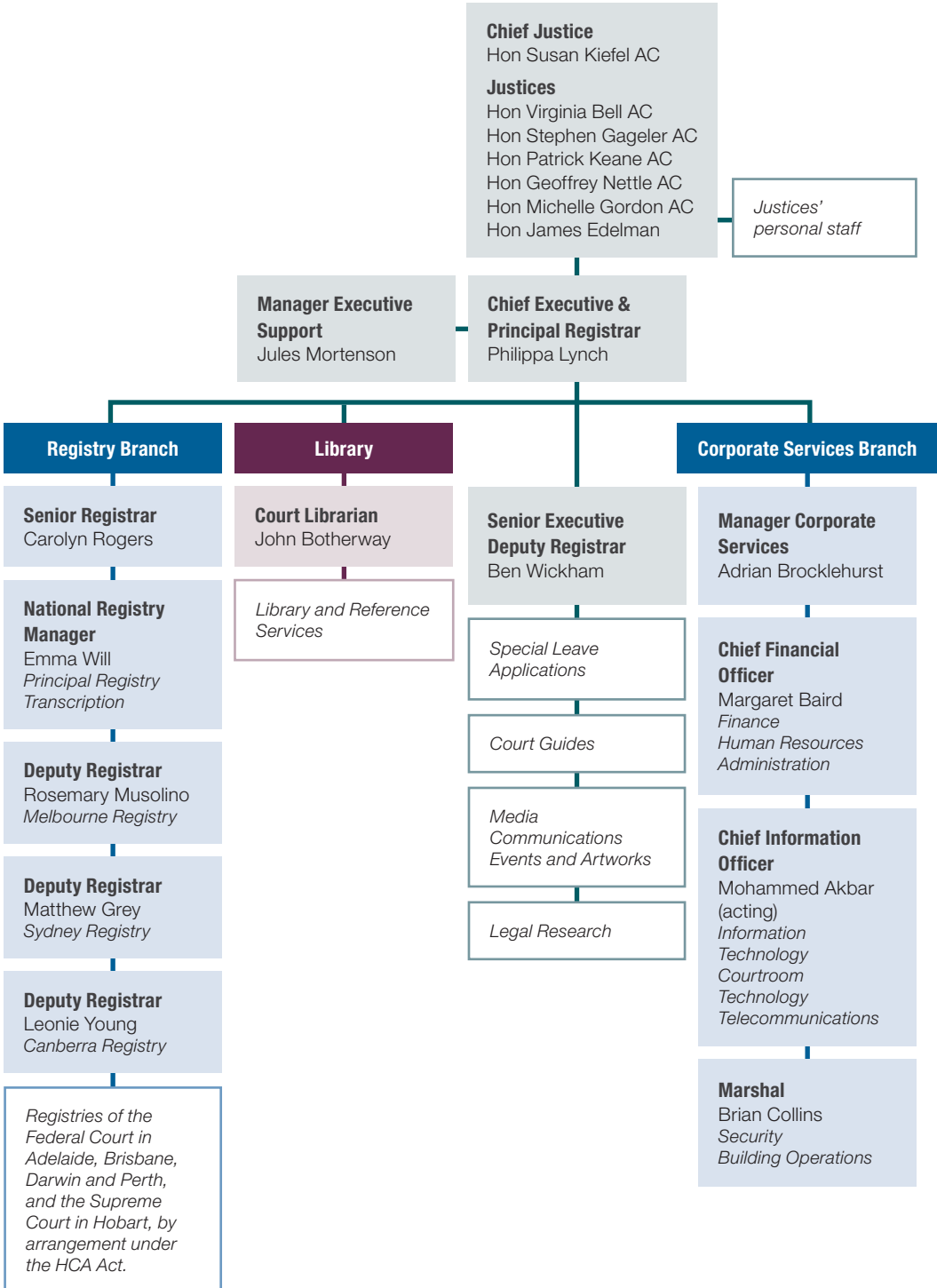
- Finance
- Rules
- Communications
- Audit
- Information Technology
- Security
- International
- Library
- Artworks
- Annual Report
- Archives

The Audit Committee has an independent Chair. 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 2020



## 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 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 authorized 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 and that of the CE&PR 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 2019–20



# PART 4 THE WORK OF THE COURT IN 2019–20

## 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 2019–20 was 47 per cent (compared to 55 per cent in 2018–19).

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. Seventy-eight per cent of the applications decided in 2019–20 were finalised without an oral hearing, compared to 81 per cent in 2018–19.

Ninety-eight 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 2018–19 was 99 per cent.

Year of filing	Number of SLAs filed
2015/16	536
2016/17	498
2017/18	523
2018/19	565
2019/20	455

Year of determination	Granted	Refused	Other <sup>1</sup>
2015/16	53	402	59
2016/17	69	414	34
2017/18	65	430	47
2018/19	43	507	21
2019/20	52	409	23

<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
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
2019/20	133	291	27	8	2

## Appeals

Sixty-seven per cent of the 55 appeals decided by the Court during the reporting year were completed within nine months of filing; the figure for 2018–19 was 43 per cent. In 98 per cent of cases decided by the Court in the period, judgment was delivered within six months of the hearing. The Court determined one appeal on the papers, without a hearing and one criminal special leave application was referred to the Full Court to be argued. The determination figures have been adjusted to include these as final outcomes.

Year of filing	Number of Appeals filed
2015/16	51
2016/17	68
2017/18	77
2018/19	41
2019/20	57

Year of determination	Allowed	Dismissed	Other
2015/16	21	23	1
2016/17	34	23	0
2017/18	26	30	3
2018/19	37	24	0
2019/20	36	19	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
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
2019/20	0	8	29	18	0



## 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 2019–20, the Full Court published seven judgments dealing with eight cases filed in the original jurisdiction.

The Court sits as the Court of Disputed Returns to try petitions disputing the validity of elections or returns of persons to the House of Representatives or the Senate. Three election petitions were filed in the period. All were remitted to the Federal Court of Australia for determination.

Year of filing	Writs of Summons	Constitutional Writs	Electoral	Removals	Cause Removed	Other
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
2019/20	13	42	3	7	2	20

### 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
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
2019/20	0	1	0	5	2

## 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
- 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.

The Council met in Wellington in October 2019, but its April 2020 meeting was cancelled because of the COVID-19 pandemic. The Council continued to deal with matters out of session as required. The issue of harassment by judicial officers has been placed on the agenda of the Council of Chief Justices as noted in the Chief Justice's overview.

### International

During the year, the Court welcomed a number of international visitors, including delegations of judges, senior lawyers, court administrators, parliamentarians, government officials, diplomatic consular officials, lawyers and law students from South Africa, Papua New Guinea, the United Kingdom, the United States, Brazil, Germany, Japan, Pakistan, the People's Republic of China, Bangladesh, the Philippines, South Korea and Indonesia.

The Chief Justice opened the Australian Bar Association Biennial Conference in Singapore, giving the joint keynote address with Chief Justice Menon of Singapore on the convergence of the Courts of Singapore and Australia. Her Honour also gave the Singapore Academy of Law Annual Lecture on the topic of "Judicial Review in Australia: The Protection and Power of Courts under the Australian Constitution". In February 2020, the Chief Justice and Justice Nettle AC attended the International Judicial Conference in New Delhi at the invitation of Chief Justice of India, Chief Justice Bobde, where the Chief Justice gave the plenary address on constitutional principles in a comparative perspective. Justice Nettle AC gave a paper, "Constitutions in a Changing World: Static or Dynamic Interpretation?". Justice Gageler AC was the Hotung Visiting Fellow at the Victoria University of Wellington in July 2019, where he gave a lecture "The Quantity and Quality of Justice: Constructivist and Ecological Rationality in a Common Law System". His Honour also attended Yale University's 2019 Global Constitutionalism seminar in September and attended the Australian Bar Association Biennial International Conference where he provided commentary on the topic of an international commercial court for Australia. The Court welcomed a number of international visitors in the year in review, including Sir Gibuna Gibbs Salika KBE, Chief Justice of Papua New Guinea and Justice Yuko Miyazaki of the Supreme Court of Japan.

## C: Public information and education

The Court's public education and visitor programmes seek to enhance 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 programmes 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. It also welcomes visitors to appreciate the unique architectural, design and artistic aspects of the Court building.

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. The Court also has a Twitter account which is used to notify followers of forthcoming judgments, judgments, court listings and so forth. As at the end of the financial year, there were approximately 8,000 followers. The implementation of the Digital Lodgment System on 1 January 2020 allows any person to do an online search of the publicly available portions of Court files for all matters filed after that date.

The COVID-19 pandemic, and before it, the bushfires which saw high levels of smoke in Canberra throughout December and January, have had a substantial impact on visitor numbers to the Court. Whilst the Court building in Canberra has remained open throughout the COVID-19 pandemic, it has not had school groups or large group bookings since mid-March 2020, nor has the

free Sunday concert programme taken place since 9 February 2020. However, 14 concerts were held in the year in review, ranging from choral, chamber and instrumental music, reflecting that the Public Hall of the Court is an important civic space. In 2019–20, there were approximately 43,500 visitors to the Court, including approximately 25,500 students from across the country. This compared to last years' figures of 67,500 visitors to the Court, including approximately 38,000 school students.

The Annual High Court Public Lecture in 2019 was given to a capacity audience by Professor Adrian Zuckerman, Emeritus Professor of Civil Procedure at Oxford University on the topic "Artificial Intelligence – The Implications for the Legal Profession, the Rule of Law and the Adversarial Process". Justice Nettle AC provided opening and closing remarks.

As is tradition, the Australian grand final of the pre-eminent law students' moot, the Jessup Moot, was held in Courtroom 1 in February 2020, and Justice Gageler AC presided over the final. Justice Keane AC presided over the final of the Sir Harry Gibbs constitutional law moot in Melbourne.

The High Court's website is the primary source of information concerning the work of the Court. In 2019–20, there were approximately 2.175 million visitors to the website. Commencing in late-2013, the Court has published most 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 39,488 hits during 2019–20. There has also been significant interest in the written submissions of parties in Full Court matters, published on the Court's website, with approximately 178,000 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 2019–20 there were approximately 19,500 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 detained in a public institution, persons 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 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 577 cases attracting a filing fee and/or hearing fees were filed in the Court. In 225 of these, or 39 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 168, or 29 per cent, of the cases. The filing and hearing fees forgone in these 393 cases for the entire period amounted to \$930,235. The composition of this total is shown in the following table.

### Record of fees forgone 2019–20

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	11(1)(a)	49	\$92,805
Holder of a concession card (exemption)	11(1)(b)	88	\$288,735
Person in public detention (exemption)	11(1)(c)	82	\$152,450
Child under the age of 18 years (exemption)	11(1)(d)	3	\$10,095
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	1	\$140
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	2	\$13,515
Financial hardship (waiver of two-thirds fee)	12	168	\$372,495
<b>TOTAL</b>		<b>393</b>	<b>\$930,235</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 3,093 new practitioners were added in 2019–20.

## Resource management

The Court's budget estimates for 2019–20 were reported in the Attorney-General's Portfolio Budget Statements. The audited financial results for 2019–20 are in Part 5. In 2019–20, income including revenue from appropriations, amounted to \$19.053m, and operating expenses were \$27.317m, resulting in a deficit of \$8.264m. The Court's underlying operating result (excluding unfunded depreciation) was a deficit of \$1.045m. The Court's underlying deficit to 30 June 2020 primarily relates to the recognition at year-end of a valuation decrement of \$1.485m with respect to the Court's library collection asset. The valuation was undertaken by independent valuers. The impact of this write-down was partly offset by an underspend in operational costs (travel, casual staff and security) as a result of the COVID-19 pandemic.

In 2019–20 the Court received an equity injection of \$5.301m including departmental capital budget.

The Court has a small administration. Its total staff as at 30 June 2020 (not including Justices) comprised 99 employees, about a third of whom were ongoing employees (of the others, 38 were non-ongoing and 28 were casual employees). The full-time equivalent number of employees in 2019–20 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 three States and the Australian Capital Territory. Face to face Registry services were suspended in March 2020 because of the COVID-19 pandemic.

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. Results of the Auditor-General's audit of the Court's 2019–20 financial statements, which can be found at Part 5 of this report, were reported to the Attorney-General on 17 August 2020. 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 2018–19* was submitted to the Attorney-General on 24 October 2019 and it was presented to the Parliament on 12 December 2019.

The Court's internal audits are performed by a contracted auditor. During 2019–20 the internal auditor conducted reviews of:

- staff travel
- asset management
- verification of salary payments.



During 2019–20 the Court entered into or made payments under 21 consultancy contracts with a total value of \$323,522 (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	44,273
Integrated Space Pty Ltd	Architectural services for the relocation of the security control room	11,792
Infront Systems Pty Ltd	ICT Business continuity and disaster recovery options paper	50,160
Dell Australia Pty Ltd	End user computing assessment	46,994
Gabrielle Trainor AO	Governance and public communications	9,570
Vivienne Thom AM	Workplace investigation	78,933
International Conservation Services Pty Ltd	Art conservation and management report	13,032
Eric Martin & Associates	Architectural, electrical, mechanical and hydraulics service for the upgrade of toilets	23,800
Cirrus Correct Communications (ACT) Pty Ltd	Advice on telecommunication licensing environment	14,168
Jones Lang LaSalle Public Sector Valuations Pty Ltd	Valuation of land and buildings for three years	30,800

## Human resources management

The 2019–20 year saw a series of major work health and safety challenges arise in relation to bushfire smoke and pandemic risks, with the Court focusing on risk minimisation strategies to ensure a safe working environment for Justices and staff.

Potential health issues relating to smoke were generated by the Victorian, NSW, and ACT bushfires. In response to these events the Court administration undertook various mitigation and monitoring strategies including:

- the use of hand-held air measurement equipment in Sydney, Canberra and Melbourne court premises
- engagement of an environmental specialist to undertake readings in the Canberra building to provide a benchmark on each floor and to provide test data against which to compare

the readings from the equipment purchased for each site

- purchase of new F6 main filters for all Air Handling Units in Canberra
- lowering of the Outside Air intake quantity in the Canberra HVAC system
- provision of air purifiers to the Sydney Registry.

From March 2020 in response to the COVID-19 pandemic:

- many staff commenced working from home, with the provision of laptop computers and office furniture as required
- staff were also provided with a comprehensive Working from Home Manual which included advice on health and wellbeing while working from home, ongoing communication arrangements, technical support for ICT, and arrangements for virtual ergonomic inspections

- face to face counter services ceased, school and group bookings to visit the Court in Canberra were cancelled and the Sunday concert programme was suspended
- most hearings were held via video conferencing rather than in person
- a range of health and safety measures were also put in place at each of the Court's premises, including instructions on safe distancing, hand cleanliness, and adjustments made to allowable capacity in courtrooms and work spaces
- additional daily cleaning and supplies of anti-bacterial hand cleaner were made available, along with masks and increased dispenser units where required.

The Court provided training in the following areas:

- diversity and managing unconscious bias at work
- procurement planning and strategy
- first aid.

During 2019–20 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.

Other initiatives undertaken during 2019–20 to promote the health, safety and welfare at work of employees included:

- influenza vaccinations
- workstation assessments
- wellbeing information sessions covering mental health and injury prevention in the workplace
- services provided by the Court's employee assistance provider.

During 2019–20:

- 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
- no new workers compensation claims were made.

## Asset management

During 2019–20 the Court:

- established a new security screening point at the main entrance on level 2 of the Canberra building
- completed the physical works to upgrade the Court's public area ramp and stair balustrades to improve safety for all building users
- installed two extensions to the Courtroom 1 bench to allow all seven Justices to sit whilst still meeting mandatory COVID-19 social distancing requirements
- commenced a project to upgrade the internal lighting as part of ongoing energy efficiency strategies.

Other building and security projects in 2019–20 included:

- completing major repairs to the cascade waterfall
- completing the installation of additional CCTV cameras to enhance building security
- finalising the design and approaching the market as part of a major upgrade to the Court's security control room
- replacing kitchen within one of the Chambers

- undertaking a number of significant maintenance programmes including refurbishment of the wooden handrails throughout the public areas of the HCA building, as well as projects to refurbish several key pieces of heritage furniture
- continuing the emergency lighting upgrade programme to replace unserviceable emergency lights with latest generation systems.

## Risk management

The Court has undertaken substantial work to improve its risk management framework and reporting arrangements during 2019–20. To support the Court in managing its risk framework, a key project was commenced in 2019–20 to implement a risk management and reporting system. The risk management system will automate incident and near miss reporting, manage the work health and safety issues register, provide an automated risk assessment development and reporting tool to assist staff in managing risks. As part of the development of the online tool, a series of workshops for staff were held on risk management and reporting.

The Court engaged information technology specialists in 2019–20 to assess the options for minimising the risk of disruption to Court operations through a technology failure.

## Information management

This has been a challenging year for the ICT operations of the Court, with the impact of COVID-19 requiring a major increase in remote operations of the Court and by staff. This challenge was met successfully and enabled the Court to operate effectively during the pandemic.

During 2019–20 the Court:

- deployed new laptops and desktops for our operating environment using Windows 10 and Office 365
- launched the Digital Lodgment System for electronic court filing, based on Dynamics 365 and SharePoint Online
- upgraded the video conferencing platform to enable SIP dial in functionality and facilitate remote hearings
- enhanced ICT security
- deployed 2 Factor Authentication for VPN to improve ICT security
- deployed portable video conferencing capability into Court 1
- migrated the High Court website to Amazon web services cloud-based platform
- commenced upgrade of all video conferencing endpoints
- used whole of government contracts to achieve cost savings for computers, contractors, mobile devices and software licensing.

## 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 2019–20 the Library staff completed 351 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 2019–20 the library produced check lists for 38 JBAs covering 53 matters.

Three hundred and seventy-seven inter-library loans were processed by the Library during 2019–20.

The Court's library holdings in Canberra total 157,787 volumes with 1,210 volumes added in 2019–20.

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, the South Australian Courts Administration Authority Library and the ACT Supreme Court.

Work commenced in 2019–20 on a High Court Archives Database. The database contains photographs and information on the High Court Building, Court ceremonies, artefacts; Court events and visits; Court publications; Justices; cases and a page devoted to furniture of the High Court. The papers of former Chief Justice Sir Owen Dixon OM PC GCMG KCMG KC have been digitised prior to being added to the Archives collection.

The SirsiDynix Library system repository, Portfolio, is used to store the documents and photographs. Extensive metadata is added to each item to ensure easy retrieval when searching for records in the Archive.

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
- 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 23 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 2020:

- (a) are based on and are in agreement with proper accounts and records; and
- (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 2020 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2020 and for the year then ended:

- Statement by the Chief Executive and 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, comprising a summary of significant accounting policies and other explanatory information.

#### 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 (including Independence Standards)* (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.

#### Chief Executive and Principal Registrar's responsibility for the financial statements

The Chief Executive and Principal Registrar of the Entity 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. The Chief Executive and Principal Registrar is also responsible for such internal control as the Chief Executive and 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 and 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 and 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 Chief Executive and Principal Registrar;
- conclude on the appropriateness of the Chief Executive and Principal Registrar'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 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 and 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. In accordance with subsection 47(2)(d) of the *High Court of Australia Act 1979* I also include in this report any other matters arising out of my audit of the financial statements that I consider should be reported to the Attorney-General. I have nothing to report in this regard.

#### **Report on receipts, expenditure and investment of moneys, and the acquisition and disposal of assets**

##### **Opinion**

In my opinion, the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the High Court of Australia (the Entity), in all material respects, is in accordance with section 17 of the *High Court of Australia Act 1979*.

I have audited the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the Entity during the year ended 30 June 2020.

**Responsibilities**

The Chief Executive and Principal Registrar is responsible for administering the Entity in accordance with the *High Court of Australia Act 1979*. This includes doing all things necessary to ensure that all payments out of the moneys held by the Entity are correctly made and properly authorised and that adequate control is maintained over the assets held by, or in the custody of, the Entity and over the incurring of liabilities by the Entity.

My responsibility is to express an opinion on the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the Entity during the year ended 30 June 2020, based on my audit conducted in accordance with the Australian National Audit Office Auditing Standards.

Australian National Audit Office



Lorena Skipper  
Executive Director

Delegate of the Auditor-General

Canberra

8 September 2020

**High Court of Australia**

**Financial Statements**  
*for the period ended 30 June 2020*

**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 2020 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  
08 September 2020

Signed.....  
Denver Farrar  
A/g Chief Financial Officer  
High Court of Australia  
08 September 2020



**High Court of Australia**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2020*

	Notes	2020 \$	2019 \$	Original Budget 2020 \$
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	9,329,504	9,483,008	9,481,000
Suppliers	1.1B	9,051,939	9,308,217	9,761,000
Depreciation and amortisation	3.2A	7,218,569	6,815,168	7,260,000
Impairment loss on financial instruments	1.1C	-	1,901	-
Write-down and impairment of other assets	1.1D	1,714,493	72,757	-
Finance costs	1.1E	2,179	-	-
<b>Total expenses</b>		<b>27,316,684</b>	<b>25,681,051</b>	<b>26,502,000</b>
<b>Own-Source Income</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	353,088	422,620	420,000
Interest		149,645	143,816	165,000
Resources received free of charge	1.2B	2,830,646	2,830,646	3,048,000
Other revenue	1.2C	90,751	128,390	-
<b>Total own-source revenue</b>		<b>3,424,130</b>	<b>3,525,472</b>	<b>3,633,000</b>
<b>Gains</b>				
Other gains	1.2D	-	6,346	-
<b>Total gains</b>		<b>-</b>	<b>6,346</b>	<b>-</b>
<b>Total own-source income</b>		<b>3,424,130</b>	<b>3,531,818</b>	<b>3,633,000</b>
<b>Net cost of services</b>		<b>(23,892,554)</b>	<b>(22,149,233)</b>	<b>(22,869,000)</b>
Revenue from Government	1.2E	15,629,000	15,533,000	15,609,000
<b>Deficit</b>		<b>(8,263,554)</b>	<b>(6,616,233)</b>	<b>(7,260,000)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes in asset revaluation surplus		3,759,843	7,635,668	-
<b>Total other comprehensive income</b>		<b>3,759,843</b>	<b>7,635,668</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>		<b>(4,503,711)</b>	<b>1,019,435</b>	<b>(7,260,000)</b>
<b>Total comprehensive surplus/(loss)</b>		<b>(4,503,711)</b>	<b>1,019,435</b>	<b>(7,260,000)</b>

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

For budget variances commentary refer to page 7.

## High Court of Australia

### STATEMENT OF FINANCIAL POSITION

as at 30 June 2020

	Notes	2020 \$	2019 \$	Original Budget 2020 \$
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3.1A	1,444,530	2,020,617	1,553,000
Trade and other receivables	3.1B	126,111	216,527	112,000
Other investments		9,500,000	6,000,000	1,904,000
<b>Total financial assets</b>		<b>11,070,641</b>	<b>8,237,144</b>	<b>3,569,000</b>
<b>Non-financial assets <sup>1</sup></b>				
Land and buildings	3.2A	213,563,529	214,156,594	207,302,000
Property, plant and equipment	3.2A	14,953,263	16,690,881	16,830,000
Heritage and cultural	3.2A	4,767,468	4,711,832	4,742,000
Intangibles	3.2A	544,302	212,213	599,000
Other non-financial assets	3.2B	144,681	113,132	147,000
<b>Total non-financial assets</b>		<b>233,973,243</b>	<b>235,884,652</b>	<b>229,620,000</b>
Assets held for sale		2,273	-	-
<b>Total assets</b>		<b>245,046,157</b>	<b>244,121,796</b>	<b>233,189,000</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	3.3A	439,383	736,313	456,000
Other payables	3.3B	218,857	159,741	104,000
<b>Total payables</b>		<b>658,240</b>	<b>896,054</b>	<b>560,000</b>
<b>Interest bearing liabilities</b>				
Leases	3.4A	108,468	-	-
<b>Total interest bearing liabilities</b>		<b>108,468</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>				
Employee provisions	6.1	3,287,858	3,031,440	2,734,000
<b>Total provisions</b>		<b>3,287,858</b>	<b>3,031,440</b>	<b>2,734,000</b>
<b>Total liabilities</b>		<b>4,054,566</b>	<b>3,927,494</b>	<b>3,294,000</b>
<b>Net assets</b>		<b>240,991,591</b>	<b>240,194,302</b>	<b>229,895,000</b>
<b>EQUITY</b>				
Contributed equity		107,258,598	101,957,598	107,259,000
Reserves		198,871,038	195,111,195	187,475,000
Accumulated deficit		(65,138,045)	(56,874,491)	(64,839,000)
<b>Total equity</b>		<b>240,991,591</b>	<b>240,194,302</b>	<b>229,895,000</b>

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

1. Right-of-use assets are included in the property, plant and equipment category of non-financial assets.

For budget variances commentary refer to page 7.

**High Court of Australia**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the period ended 30 June 2020*

	2020	2019	Original Budget 2020
	\$	\$	\$
<b>CONTRIBUTED EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	101,957,598	95,814,598	101,958,000
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	2,630,000	3,499,000	2,630,000
Departmental capital budget	2,671,000	2,644,000	2,671,000
<b>Total transactions with owners</b>	<b>5,301,000</b>	<b>6,143,000</b>	<b>5,301,000</b>
<b>Closing balances as at 30 June</b>	<b>107,258,598</b>	<b>101,957,598</b>	<b>107,259,000</b>
<b>ACCUMULATED DEFICIT</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	(56,874,491)	(50,258,258)	(57,579,000)
<b>Comprehensive income</b>			
Surplus / (Deficit) for the period	(8,263,554)	(6,616,233)	(7,260,000)
<b>Total comprehensive income</b>	<b>(8,263,554)</b>	<b>(6,616,233)</b>	<b>(7,260,000)</b>
<b>Closing balances as at 30 June</b>	<b>(65,138,045)</b>	<b>(56,874,491)</b>	<b>(64,839,000)</b>
<b>ASSET REVALUATION RESERVE</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	195,111,195	187,475,527	187,475,000
<b>Comprehensive income</b>			
Other comprehensive income	3,759,843	7,635,668	-
<b>Total comprehensive income</b>	<b>3,759,843</b>	<b>7,635,668</b>	<b>-</b>
Equity injection - appropriation	-	-	-
Departmental capital budget	-	-	-
<b>Closing balances as at 30 June</b>	<b>198,871,038</b>	<b>195,111,195</b>	<b>187,475,000</b>
<b>TOTAL EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	240,194,302	233,031,867	231,854,000
<b>Comprehensive income</b>			
Other comprehensive income	3,759,843	7,635,668	-
Surplus / (Deficit) for the period	(8,263,554)	(6,616,233)	(7,260,000)
<b>Total comprehensive income</b>	<b>(4,503,711)</b>	<b>1,019,435</b>	<b>(7,260,000)</b>
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	2,630,000	3,499,000	2,630,000
Departmental capital budget	2,671,000	2,644,000	2,671,000
<b>Sub-total transactions with owners</b>	<b>5,301,000</b>	<b>6,143,000</b>	<b>5,301,000</b>
<b>Closing balances as at 30 June</b>	<b>240,991,591</b>	<b>240,194,302</b>	<b>229,895,000</b>

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

For budget variances commentary refer to page 7.

**High Court of Australia**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the period ended 30 June 2020*

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**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 2020*

		2020	2019	Original Budget 2020
	Notes	\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		15,629,000	15,533,000	15,609,000
Sale of goods and rendering of services		385,983	321,669	290,000
Interest		143,164	121,155	165,000
GST received		783,588	701,150	-
Other		197,737	264,900	130,000
<b>Total cash received</b>		<b>17,139,472</b>	<b>16,941,874</b>	<b>16,194,000</b>
<b>Cash used</b>				
Employees		9,015,787	9,316,944	9,681,000
Suppliers		7,374,527	6,671,732	6,513,000
Interest payments on lease liabilities		2,179	-	-
<b>Total cash used</b>		<b>16,392,493</b>	<b>15,988,676</b>	<b>16,194,000</b>
<b>Net cash from/(used by) operating activities</b>	5.3	<b>746,979</b>	<b>953,198</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash received</b>				
Investments		-	-	1,135,000
<b>Total cash received</b>		<b>-</b>	<b>-</b>	<b>1,135,000</b>
<b>Cash used</b>				
Purchase of infrastructure, plant and equipment		3,053,838	2,634,047	6,436,000
Purchase of investments		3,500,000	4,500,000	-
<b>Total cash used</b>		<b>6,553,838</b>	<b>7,134,047</b>	<b>6,436,000</b>
<b>Net cash from/(used by) investing activities</b>		<b>(6,553,838)</b>	<b>(7,134,047)</b>	<b>(5,301,000)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Capital injection		5,301,000	6,143,000	5,301,000
<b>Total cash received</b>		<b>5,301,000</b>	<b>6,143,000</b>	<b>5,301,000</b>
<b>Cash used</b>				
Principal payments of lease liabilities		70,229	-	-
<b>Total cash used</b>		<b>70,229</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>		<b>5,230,771</b>	<b>6,143,000</b>	<b>5,301,000</b>
<b>Net increase/(decrease) in cash held</b>		<b>(576,087)</b>	<b>(37,849)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period		2,020,617	2,058,466	1,553,000
<b>Cash and cash equivalents at the end of the reporting period</b>	3.1	<b>1,444,530</b>	<b>2,020,617</b>	<b>1,553,000</b>

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

For budget variances commentary refer to page 7.

**High Court of Australia**  
**BUDGET VARIANCES COMMENTARY**  
*for the period ended 30 June 2020*

**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>
<p>The Court commissioned a revaluation of the Court's library collection since the original budget was finalised. The revaluation and impairment assessment were effective as at 30 June 2020, resulted in a devaluation of the library collection by \$1,732,767.</p> <p>This result reflects the declining value of reference material within the collection that is no longer part of a complete and/or up to date series. This devaluation and impairment outcome were recognised in the statement of Statement of Comprehensive income as follow; \$70,777 in changes in asset revaluation surplus and \$1,659,717 as an impairment expense.</p> <p>A further impairment adjustment totalling \$170,768 was made to the value of the library collection at 30 June 2020 as material in the collection was assessed as surplus to requirements.</p>	<p>Write-down and impairment of other assets (statement of comprehensive income)</p> <p>Property, plant and equipment (statement of financial position)</p>
<p>Investments are higher than original budget with a variation of \$7,596,000. The total of investments held at the commencement of 2019-20 financial year was \$2,961,000 higher than the estimate in the budget.</p> <p>The budget provided for capital additions across all classes totalling \$6,436,000, a variation to actual of \$3,346,834. This is due to several capital projects in the procurement or design stage that the budget assumed would be complete.</p>	<p>Other investments, Land and Buildings (statement of financial position)</p> <p>Cash received from investments, Purchase of investments, Purchase of infrastructure, plant and equipment (cash flow statement)</p>
<p>The land and buildings value is higher than original budget with a variation of \$6,261,530 or 3%. The Court commissioned two revaluations since the original budget was finalised. The first valuation in June 2019 resulted in increment of \$7,462,400 and the second in June 2020 resulted in an increment of \$3,830,619.</p>	<p>Land and buildings, Reserves (statement of financial position)</p> <p>Asset revaluation reserve (statement of changes in equity)</p>
<p>Employee Provisions are higher than the original budget with a variation of \$553,858 or 20.3%. This variation primarily relates to the following; March 2019 pay rise that was awarded after the original budget was finalised, fluctuation in the discount rates applied to the long service leave provision and lower levels of planned leave taken since the coronavirus outbreak.</p>	<p>Provisions (statement of financial position)</p>



**High Court of Australia**  
**ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2020*

	Notes	2020 \$	2019 \$	Original Budget 2020 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Non-taxation revenue</b>				
Fees and charges	2.1	<u>1,743,874</u>	<u>2,244,832</u>	<u>2,326,000</u>
<b>Total non-taxation revenue</b>		<u>1,743,874</u>	<u>2,244,832</u>	<u>2,326,000</u>
<b>Total income</b>		<u>1,743,874</u>	<u>2,244,832</u>	<u>2,326,000</u>
<b>Total comprehensive income</b>		<u>1,743,874</u>	<u>2,244,832</u>	<u>2,326,000</u>

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

For budget variances commentary refer to page 10.

**ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES**  
*as at 30 June 2020*

	Notes	2020 \$	2019 \$	Original Budget 2020 \$
<b>ASSETS</b>				
<b>Financial Assets</b>				
Cash and cash equivalents	4.1A	<u>1,978</u>	<u>2,415</u>	<u>-</u>
<b>Total financial assets</b>		<u>1,978</u>	<u>2,415</u>	<u>-</u>
<b>LIABILITIES</b>				
<b>Payables</b>				
Other payables	4.2A	<u>159,065</u>	<u>-</u>	<u>-</u>
<b>Total payables</b>		<u>159,065</u>	<u>-</u>	<u>-</u>
<b>Net assets/(liabilities)</b>		<u>(157,087)</u>	<u>2,415</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 2020*

	2020	2019	Original Budget 2020
	\$	\$	\$
<b>Opening assets less liabilities as at 1 July</b>	<u>2,415</u>	<u>4,569</u>	-
<b>Adjusted opening assets less liabilities</b>	<u>2,415</u>	<u>4,569</u>	-
<b>Net (cost of)/contribution by services</b>			
Income	1,743,874	2,244,832	-
<b>Transfers (to)/from the Australian Government</b>			
Appropriation transfers to OPA			
Transfers to OPA	<u>(1,903,376)</u>	<u>(2,246,986)</u>	-
<b>Closing assets less liabilities as at 30 June</b>	<u>(157,087)</u>	<u>2,415</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 2020*

	2020	2019	Original Budget 2020
Notes	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Fees and charges	1,902,939	2,244,832	2,326,000
<b>Total cash received</b>	<u>1,902,939</u>	<u>2,244,832</u>	<u>2,326,000</u>
<b>Net cash from/ (used by) operating activities</b>	<u>1,902,939</u>	<u>2,244,832</u>	<u>2,326,000</u>
<b>Net increase (decrease) in cash held</b>	<u>1,902,939</u>	<u>2,244,832</u>	<u>2,326,000</u>
Cash and cash equivalents at the beginning of the reporting period	2,415	4,569	-
<b>Cash to Official Public Account</b>			
Cash to OPA	<u>(1,903,376)</u>	<u>(2,246,986)</u>	<u>(2,326,000)</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	4.1A <u>1,978</u>	<u>2,415</u>	-

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

**High Court of Australia**  
**ADMINISTERED BUDGET VARIANCES COMMENTARY**  
*for the period ended 30 June 2020*

**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.

Explanation of Major Variances	Affected line item
<p>Non-taxation fees and charges revenue is \$582,126 lower than the original budget. There are three primary reasons:</p> <ol style="list-style-type: none"> <li>1. The application of <i>AASB 15 Revenue from Contracts with Customers</i> has resulted in \$159,065 in hearing fees collected in 2019-20 financial year recognised as unearned revenue as the hearings have not yet taken place. The budget did not reflect the income recognition changes of AASB 15.</li> <li>2. Change in registry procedures with hearing fees now collected once the hearing date has been set. This administrative change took place in January 2020 after the budget had been finalised.</li> <li>3. Appeal filings are lower than prior year. The budget was based on prior year filing rates.</li> </ol>	<p>Non-taxation revenue (Administered statement of comprehensive income)</p>

**High Court of Australia**  
**ADMINISTERED BUDGET VARIANCES COMMENTARY**  
*for the period ended 30 June 2020*

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Overview .....	12
1. Financial Performance .....	16
1.1. Expenses .....	16
1.2. Own-Source Revenue and Gains.....	18
2. Income Administered on Behalf of Government .....	20
2.1. Administered – Income .....	20
3. Financial Position .....	21
3.1. Financial Assets .....	21
3.2. Non-Financial Assets .....	22
3.3. Payables .....	25
3.4. Interest Bearing Liabilities.....	25
4. Assets Administered on Behalf of Government.....	26
4.1. Administered – Financial Assets.....	26
4.2. Administered – Payables.....	26
5. Funding.....	27
5.1. Appropriations .....	27
5.2. Net Cash Appropriation Arrangements.....	28
5.3. Cash Flow Reconciliation .....	28
6. People and Relationships.....	29
6.1. Employee Provisions.....	29
6.2. Key Management Personnel Remuneration.....	30
6.3. Related Party Disclosures .....	30
7. Managing Uncertainties.....	31
7.1. Contingent Assets and Liabilities.....	31
7.2. Financial Instruments.....	31
7.3. Administered - Financial Instruments .....	32
7.4. Fair Value Measurement .....	34
8. Other Information .....	35
8.1. Aggregate Assets and Liabilities.....	35
8.2. Public Money in the Custody of the Court.....	35

## High Court of Australia

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

#### 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.

##### New Accounting Standards

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions <sup>1</sup> , and adjustment to financial statements
AASB 15 <i>Revenue from Contracts with Customers</i> / AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i> and AASB 1058 <i>Income of Not-For-Profit Entities</i>	<p>AASB 15, AASB 2016-8 and AASB 1058 became effective 1 July 2019.</p> <p>AASB 15 establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It replaces existing revenue recognition guidance, including AASB 118 <i>Revenue</i>, AASB 111 <i>Construction Contracts</i> and Interpretation 13 <i>Customer Loyalty Programmes</i>. The core principle of AASB 15 is that an entity recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.</p> <p>AASB 1058 is relevant in circumstances where AASB 15 does not apply. AASB 1058 replaces most of the not-for-profit (NFP) provisions of AASB 1004 <i>Contributions and applies to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable the entity to further its objectives, and where volunteer services are received</i>.</p> <p>The details of the changes in accounting policies, transitional provisions and adjustments are disclosed below and in the relevant notes to the financial statements.</p>

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

AASB 16 <i>Leases</i>	<p>AASB 16 became effective on 1 July 2019. This new standard has replaced AASB 117 <i>Leases</i>, Interpretation 4 <i>Determining whether an Arrangement contains a Lease</i>, Interpretation 115 <i>Operating Leases—Incentives</i> and Interpretation 127 <i>Evaluating the Substance of Transactions Involving the Legal Form of a Lease</i>.</p> <p>AASB 16 provides a single lessee accounting model, requiring the recognition of assets and liabilities for all leases, together with options to exclude leases where the lease term is 12 months or less, or where the underlying asset is of low value. AASB 16 substantially carries forward the lessor accounting in AASB 117, with the distinction between operating leases and finance leases being retained. The details of the changes in accounting policies, transitional provisions and adjustments are disclosed below and in the relevant notes to the financial statements.</p>
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*Application of AASB 15 Revenue from Contracts with Customers / AASB 1058 Income of Not-For-Profit Entities*

The Court adopted AASB 15 and AASB 1058 using the modified retrospective approach, under which the cumulative effect of initial application is recognised in retained earnings at 1 July 2019. Accordingly, the comparative information presented for 2018-19 is not restated, that is, it is presented as previously reported under the various applicable AASBs and related interpretations. There were no cumulative effects on initial application of AASB 15/AASB 1058 that were required to be recognised in retained earnings as at 1 July 2019.

Under the new income recognition model the Court shall first determine whether an enforceable agreement exists and whether the promises to transfer goods or services to the customer are 'sufficiently specific'. If an enforceable agreement exists and the promises are 'sufficiently specific' (to a transaction or part of a transaction), the Court applies the general AASB 15 principles to determine the appropriate revenue recognition. If these criteria are not met, the Court shall consider whether AASB 1058 applies.

In relation to AASB 15, the Court elected to apply the new standard to all new and uncompleted contracts from the date of initial application. The Court is required to aggregate the effect of all the contract modifications that occur before the date of initial application.

In terms of AASB 1058, the Court is required to recognise volunteer services at fair value if those services would have been purchased if not provided voluntarily, and the fair value of these services can be measured reliably.

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058. The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

<b><u>Transitional Disclosure</u></b>	AASB 15 / 1058 \$	Previous AAS \$	Increase / (decrease) \$
<b>Revenue</b>			
Fees and charges	-	1,902,939	(1,902,939)
Hearing fees	<b>94,845</b>	-	94,845
Filing and other fees	<b>1,864,909</b>	-	1,864,909
Refund of fees	<b>(215,880)</b>	-	(215,880)
<b>Total Revenue</b>	<b>1,743,874</b>	1,902,939	(159,065)
<b>Net (cost of)/contribution by services</b>	<b>1,743,874</b>	1,902,939	(159,065)
<b>Liabilities</b>			
Other liabilities - Unearned Revenue	<b>159,065</b>	-	(159,065)
<b>Total Liabilities</b>	<b>159,065</b>	-	(159,065)
<b>Net assets/(liabilities)</b>	<b>(159,065)</b>	-	(159,065)



## High Court of Australia

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

#### *Application of AASB 16 Leases*

The Court adopted AASB 16 using the modified retrospective approach, under which the cumulative effect of initial application is recognised in retained earnings at 1 July 2019. Accordingly, the comparative information presented for 2018-19 is not restated, that is, it is presented as previously reported under AASB 117 and related interpretations.

The Court elected to apply the practical expedient to not reassess whether a contract is, or contains a lease at the date of initial application. Contracts entered into before the transition date that were not identified as leases under AASB 117 were not reassessed. The definition of a lease under AASB 16 was applied only to contracts entered into or changed on or after 1 July 2019.

AASB 16 provides for certain optional practical expedients, including those related to the initial adoption of the standard. The Court applied the following practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 117:

- Apply a single discount rate to a portfolio of leases with reasonably similar characteristics;
- Exclude initial direct costs from the measurement of right-of-use assets at the date of initial application for leases where the right-of-use asset was determined as if AASB 16 had been applied since the commencement date;
- Reliance on previous assessments on whether leases are onerous as opposed to preparing an impairment review under AASB 136 Impairment of assets as at the date of initial application; and
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term remaining as of the date of initial application.

As a lessee, the Court previously classified leases as operating leases based on its assessment of whether the lease transferred substantially all the risks and rewards of ownership. Under AASB 16, the Court recognises right-of-use assets and lease liabilities for all leases. However, the Court has elected not to recognise right-of-use assets and lease liabilities for some leases of low value assets based on the value of the underlying asset when new or for short-term leases with a lease term of 12 months or less.

On adoption of AASB 16, the Court recognised right-of-use assets and lease liabilities in relation to leases of motor vehicles, which had previously been classified as operating leases.

The lease liabilities were measured at the present value of the remaining lease payments, discounted using the Court's incremental borrowing rate as at 1 July 2019. The Court's incremental borrowing rate is the rate at which a similar borrowing could be obtained from an independent creditor under comparable terms and conditions. The weighted-average rate applied was 1.89%.

The right-of-use assets were measured as follows:

- a) All other leases: the carrying value that would have resulted from AASB 16 being applied from the commencement date of the leases, subject to the practical expedients noted above.

#### **Impact on Transition of AASB 16**

<b>Departmental</b>	1 July 2019
Right-of-use assets - property, plant and equipment	143,369
Lease liabilities	143,369
Retained earnings	-

**The following table reconciles the Departmental minimum lease commitments disclosed in the entity's 30 June 2019 annual financial statements to the amount of lease liabilities recognised on 1 July 2019:**

	1 July 2019
Minimum operating lease commitment at 30 June 2019	149,256
Less: short-term leases not recognised under AASB 16	(4,113)
Less: low value leases not recognised under AASB 16	-
<b>Undiscounted lease payments</b>	<b>145,143</b>
Less: effect of discounting using the incremental borrowing rate as at the date of initial application	(1,774)
<b>Lease liabilities recognised at 1 July 2019</b>	<b>143,369</b>

## High Court of Australia

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

#### 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:

- An independent valuer has utilised the market approach to determine the fair value of the Court's land asset. The Court's land asset is zoned as designated land under the National Capital Plan and may in fact realise more or less in the market.
- The fair value of the Court's 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.

#### Taxation

The Court is exempt from all forms of taxation. The Court has elected to pay notional Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST) payments. 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.

## 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 2020.

##### 1.1. Expenses

	2020	2019
	\$	\$
<b>Note 1.1A: Employee Benefits</b>		
Wages and salaries	6,943,268	6,955,613
Superannuation		
Defined contribution plans	620,865	626,194
Defined benefit plans	657,099	635,393
Leave and other entitlements	845,182	1,009,786
Fringe Benefits Tax	263,090	256,022
<b>Total employee benefits</b>	<b>9,329,504</b>	<b>9,483,008</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	4,373,763	4,267,675
Security	1,242,357	1,240,837
Travel	578,895	920,213
Information technology and communications	667,199	591,080
Contractors and other consultants	651,745	465,760
Electronic library subscriptions	491,913	465,532
Legal Expenses	105,234	274,422
Courier and freight charges	83,041	116,549
General insurance	146,407	116,151
Printing and stationery	76,711	114,378
External audit fees	55,000	55,000
Other	481,283	489,982
<b>Total goods and services supplied or rendered</b>	<b>8,953,548</b>	<b>9,117,579</b>

###### Goods supplied in connection with

Goods supplied	233,574	283,716
Services rendered	8,719,974	8,833,863
<b>Total goods and services supplied or rendered</b>	<b>8,953,548</b>	<b>9,117,579</b>

###### Other suppliers expenses

Operating lease rentals <sup>1</sup>	-	117,248
Short-term leases	4,113	-
Vehicle running costs	34,429	-
Workers compensation expenses	59,849	73,390
<b>Total other suppliers</b>	<b>98,391</b>	<b>190,638</b>
<b>Total suppliers</b>	<b>9,051,939</b>	<b>9,308,217</b>

1. The Court has applied AASB 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under AASB 117.

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

The above lease disclosures should be read in conjunction with the accompanying notes 1.1E, 3.2A and 3.4A.

**Accounting Policy****Short-term leases and leases of low-value assets**

The Court has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). The entity recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2020	2019
	\$	\$
<b>Note 1.1C: Impairment Loss on Financial Instruments</b>		
Impairment of trade and other receivables	-	1,901
<b>Total impairment on financial instruments</b>	<b>-</b>	<b>1,901</b>
<b>Note 1.1D: Write-Down and Impairment of Other Assets</b>		
Impairment of property, plant and equipment	179,905	45,483
Impairment of buildings	48,832	27,274
Revaluation decrements	1,485,756	-
<b>Total write-down and impairment of other assets</b>	<b>1,714,493</b>	<b>72,757</b>
<b>Note 1.1E: Finance Costs</b>		
Interest on lease liabilities <sup>1</sup>	2,179	-
<b>Total finance costs</b>	<b>2,179</b>	<b>-</b>

1. The Court has applied AASB 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under AASB 117.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1E, 3.2A and 3.4A.

## High Court of Australia

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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

	2020	2019
<b>Own-Source Revenue</b>	<b>\$</b>	<b>\$</b>
<b>Note 1.2A: Revenue from Contracts with Customers</b>		
Sale of goods	162,282	190,576
Rendering of services	<u>190,806</u>	<u>232,044</u>
<b>Total revenue from contracts with customers</b>	<b><u>353,088</u></b>	<b><u>422,620</u></b>
Timing of transfer of goods and services:		
Over time	54,777	190,576
Point in time	<u>298,311</u>	<u>232,044</u>
	<b><u>353,088</u></b>	<b><u>422,620</u></b>

**Accounting Policy**

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

The following is a description of principal activities from which the Court generates revenue:

Over time – subscription service for the provision of published High Court Judgements and/or submissions. Subscribers to these services pay annually in advance. One twelfth of the annual subscription fee income is recognised monthly as the service is rendered.

Point in time – hire of office facilities, levy on staff and visitors who utilise car park facilities and fees for the provision of practitioner certificates. Revenue is recognised at the time the performance obligation has been satisfied; when the service has been rendered.

The transaction price is the total amount of consideration to which the Court expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

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 the reporting period. Allowances are made when collectability of the debt is no longer probable.

	2020	2019
	<b>\$</b>	<b>\$</b>
<b>Note 1.2B: Resources Received Free of Charge</b>		
<b>Resources received free of charge</b>		
Remuneration of auditors	55,000	55,000
Property operating cost	<u>2,775,646</u>	<u>2,775,646</u>
<b>Total resources received free of charge</b>	<b><u>2,830,646</u></b>	<b><u>2,830,646</u></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.

Property operating cost – The Court has registry offices and judicial offices located within Law Court Buildings in most capital cities. The Court is not charged for the use of these spaces. The Law Court buildings are owned by the Commonwealth other than the Sydney Law Court Building, which is jointly funded by the Commonwealth and NSW Governments.

## High Court of Australia

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

	2020	2019
	\$	\$
<b><u>Note 1.2C: Other Revenue</u></b>		
Other	<u>90,751</u>	<u>128,390</u>
<b>Total other revenue</b>	<b><u>90,751</u></b>	<b><u>128,390</u></b>

#### Gains

<b><u>Note 1.2D: Other Gains</u></b>		
Other	<u>-</u>	<u>6,346</u>
<b>Total other gains</b>	<b><u>-</u></b>	<b><u>6,346</u></b>

#### **Accounting Policy**

##### *Resources Received Free of Charge*

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**

##### **Note 1.2E: Revenue from Government**

#### **Appropriations**

Departmental appropriation	<u>15,629,000</u>	<u>15,533,000</u>
<b>Total revenue from Government</b>	<b><u>15,629,000</u></b>	<b><u>15,533,000</u></b>

#### **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**

	2020	2019
<b>Non-Taxation Revenue</b>	<b>\$</b>	<b>\$</b>
<b><u>Fees and charges</u></b>		
Hearing fees	94,845	384,840
Filing and other fees	1,864,909	1,884,519
Refund of fees	<u>(215,880)</u>	<u>(24,527)</u>
<b>Total fees and charges</b>	<b><u>1,743,874</u></b>	<b><u>2,244,832</u></b>

**Accounting Policy**

Administered income relates to revenue collected, pursuant to Section 8 of the *High Court of Australia (Fees) Regulations 2012*. These Regulations applies to fees for filing of a document, obtaining of a document, a hearing in relation to a proceeding and the provision of a service. Administered fee revenue is recognised when the service occurs. Under Section 15 of the *High Court of Australia (Fees) Regulations 2012* refunds are permitted.

**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**

	2020	2019
	\$	\$
<b>Note 3.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	<u>1,444,530</u>	<u>2,020,617</u>
<b>Total cash and cash equivalents</b>	<u>1,444,530</u>	<u>2,020,617</u>

**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 three 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	4,196	11,712
<b>Total goods and services receivables</b>	<u>4,196</u>	<u>11,712</u>

The contract assets are associated with point in time contracts.

**Other receivables**

Statutory receivables - goods & services tax ATO	80,097	62,492
Interest	34,304	27,822
Insurance Recoveries	-	115,553
Other Receivables	<u>8,624</u>	<u>59</u>
<b>Total other receivables</b>	<u>123,025</u>	<u>205,925</u>
<b>Total trade and other receivables (gross)</b>	<u>127,221</u>	<u>217,637</u>
<b>Less impairment loss allowance</b>	<u>(1,110)</u>	<u>(1,110)</u>
<b>Total trade and other receivables (net)</b>	<u>126,111</u>	<u>216,527</u>

**Accounting Policy****Financial assets**

Trade and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Other investments include term 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 (2020)

	Land	Buildings	Library holdings	Other PP&E	Heritage and cultural <sup>1</sup>	Computer software	Other intangibles	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>As at 1 July 2019</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)
Opening balance adjustment	-	-	(22,856)	22,856	-	-	-	-
<b>Total as at 1 July 2019</b>	<b>8,500,000</b>	<b>205,656,594</b>	<b>13,221,754</b>	<b>3,469,127</b>	<b>4,711,832</b>	<b>184,588</b>	<b>27,625</b>	<b>235,771,520</b>
Recognition of right of use asset on initial application of AASB 16	-	-	-	143,368	-	-	-	143,368
<b>Adjusted total as at 1 July 2019</b>	<b>8,500,000</b>	<b>205,656,594</b>	<b>13,221,754</b>	<b>3,612,495</b>	<b>4,711,832</b>	<b>184,588</b>	<b>27,625</b>	<b>235,914,888</b>
Additions:								
By purchase	-	989,719	830,678	673,517	55,636	493,237	11,050	3,053,837
Right-of-use assets	-	-	-	35,329	-	-	-	35,329
Revaluations and impairments recognised in other comprehensive income	1,700,000	2,130,620	(70,777)	-	-	-	-	3,759,843
Assets held for sale	-	-	(2,273)	-	-	-	-	(2,273)
Impairments recognised in net cost of services	-	(48,832)	(1,659,717)	(5,944)	-	-	-	(1,714,493)
Depreciation and amortisation expense	-	(5,364,572)	(958,292)	(651,976)	-	(168,495)	(3,703)	(7,147,038)
Depreciation on right-of-use assets	-	-	-	(71,531)	-	-	-	(71,531)
<b>Total as at 30 June 2020</b>	<b>10,200,000</b>	<b>203,363,529</b>	<b>11,361,373</b>	<b>3,591,890</b>	<b>4,767,468</b>	<b>509,330</b>	<b>34,972</b>	<b>233,828,562</b>
<b>Total as at 30 June 2020 represented by:</b>								
Gross book value	10,200,000	203,365,262	11,532,141	4,315,145	4,767,468	1,693,630	42,600	235,916,246
Accumulated depreciation and impairment	-	(1,733)	(170,768)	(723,255)	-	(1,184,300)	(7,628)	(2,087,684)
<b>Total as at 30 June 2020</b>	<b>10,200,000</b>	<b>203,363,529</b>	<b>11,361,373</b>	<b>3,591,890</b>	<b>4,767,468</b>	<b>509,330</b>	<b>34,972</b>	<b>233,828,562</b>
Carrying amount of right-of-use assets	-	-	-	107,166	-	-	-	107,166

<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

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's accounts immediately prior to the restructuring.

#### 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).

#### Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Court has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in the financial statements.

#### Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from 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:

	2020	2019
Building assets	5 to 161 years	8 to 165 years
Infrastructure, plant and equipment	1 to 46 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.

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

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

All assets were assessed for impairment at 30 June 2020. 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 (2018-19: 3 years), other intangibles is 10 years. (2018-19: 10 years)

All intangible assets were assessed for indications of impairment as at 30 June 2020.

## 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 2020, independent valuers conducted valuations on land and buildings, and library holdings.

#### 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.

	2020	2019
	\$	\$
<b>Commitments are payable as follows:</b>		
Within 1 year	<u>292,526</u>	<u>1,152,907</u>
<b>Total commitments<sup>1</sup></b>	<u>292,526</u>	<u>1,152,907</u>

<sup>1</sup> Including GST.

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

Prepayments	<u>144,681</u>	<u>113,132</u>
<b>Total other non-financial assets</b>	<u>144,681</u>	<u>113,132</u>

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

### 3.3. Payables

	2020	2019
	\$	\$
<b>Note 3.3A: Suppliers</b>		
Trade creditors	210,496	292,103
Accruals	<u>228,887</u>	<u>444,210</u>
<b>Total suppliers</b>	<u>439,383</u>	<u>736,313</u>

Settlement is usually made within 30 days.

#### Note 3.3B: Other Payables

Wages and salaries	174,766	124,319
Superannuation	18,427	10,097
Unearned revenue	<u>25,664</u>	<u>25,325</u>
<b>Total other payables</b>	<u>218,857</u>	<u>159,741</u>

### 3.4. Interest Bearing Liabilities

	2020	2019
	\$	\$
<b>Note 3.4A: Leases</b>		
Finance leases	<u>108,468</u>	-
<b>Total leases</b>	<u>108,468</u>	-

Total cash outflow for leases for the year ended 30 June 2020 was \$72,408

#### Accounting Policy

Refer Overview section for accounting policy on leases.



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

	2020	2019
	\$	\$
<b>Note 4.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	<u>1,978</u>	<u>2,415</u>
<b>Total cash and cash equivalents</b>	<u>1,978</u>	<u>2,415</u>

**4.2. Administered – Payables**

	2020	2019
	\$	\$
<b>Note 4.2A: Other Payables</b>		
Unearned income	<u>159,065</u>	-
<b>Total other payables</b>	<u>159,065</u>	-

## 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 2020

	<i>Appropriation Act</i>	Appropriation applied in 2019-20 (current and prior years)	Variance
	Annual Appropriation \$		
<b>Departmental</b>			
Ordinary annual services	15,629,000	15,629,000	-
Capital Budget (DCB) <sup>1</sup>	2,671,000	2,671,000	-
<b>Other services</b>			
Equity Injections	2,630,000	2,630,000	-
<b>Total departmental</b>	<b>20,930,000</b>	<b>20,930,000</b>	<b>-</b>

###### Annual Appropriations for 2019

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

	2020	2019
	\$	\$
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>2,644,629</b>	<b>7,834,603</b>
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<b>(7,147,038)</b>	<b>(6,815,168)</b>
Plus: depreciation right-of-use assets	<b>(71,531)</b>	<b>-</b>
Less: principal repayments - leased assets	<b>70,229</b>	<b>-</b>
<b>Total comprehensive income/(loss) - as per the Statement of Comprehensive Income</b>	<b>(4,503,711)</b>	<b>1,019,435</b>

From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principle repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

#### 5.3. Cash Flow Reconciliation

	2020	2019
	\$	\$
<b>Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement</b>		
<b>Cash and cash equivalents as per</b>		
Cash flow statement	<b>1,444,530</b>	2,020,617
Statement of financial position	<b>1,444,530</b>	2,020,617
<b>Discrepancy</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of net cost of services to net cash from/(used by) operating activities</b>		
Net (cost of)/contribution by services	<b>(23,892,554)</b>	(22,149,233)
Revenue from Government	<b>15,629,000</b>	15,533,000
<b>Adjustments for non-cash items</b>		
Depreciation / amortisation	<b>7,218,569</b>	6,815,168
Gain - other, assets recognised for the first time	<b>-</b>	(6,346)
Net write down of non-financial assets	<b>1,714,493</b>	72,757
<b>Movements in assets and liabilities</b>		
<b>Assets</b>		
(Increase) / decrease in net receivables	<b>90,416</b>	(105,225)
(Increase) / decrease in prepayments	<b>(31,549)</b>	33,849
<b>Liabilities</b>		
Increase / (decrease) in employee provisions	<b>256,418</b>	306,506
Increase / (decrease) in supplier payables	<b>(296,930)</b>	517,156
Increase / (decrease) in other payable	<b>59,116</b>	(64,434)
<b>Net cash from/(used by) operating activities</b>	<b>746,979</b>	<b>953,198</b>

**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**

	2020	2019
	\$	\$
<b>Note 6.1: Employee Provisions</b>		
Annual leave	898,907	796,304
Long service leave	<u>2,388,951</u>	<u>2,235,136</u>
<b>Total employee provisions</b>	<b><u>3,287,858</u></b>	<b><u>3,031,440</u></b>

**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 2020. 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:

	2020	2019
	\$	\$
<b><u>Note 6.2: Senior Executive Remuneration Expense for the Reporting Period</u></b>		
Short-term employee benefits	1,196,464	1,157,062
Post-employment benefits	202,542	196,755
Other long term employee benefits	<u>39,618</u>	<u>48,325</u>
<b>Total key management personnel remuneration expenses<sup>1</sup></b>	<b><u>1,438,624</u></b>	<b><u>1,402,142</u></b>

The total number of key management personnel that are included in the above table are 4 (2019: 4 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 2019-20 the Court spent \$344,359 (2018-19: \$344,552) 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.

##### Transactions with related parties:

Giving consideration to relationships with related parties, and transactions entered into during the reporting period by the Court, it has been determined that there are no related party transactions to be separately disclosed.

**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 2020, the Court had no quantifiable or unquantifiable contingencies. (2019: 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**

	2020	2019
	\$	\$
<b><u>Note 7.2A: Categories of Financial Instruments</u></b>		
<b>Financial assets at amortised cost</b>		
Term deposits	9,500,000	6,000,000
Cash at bank	1,444,530	2,020,617
Receivable for goods and services	4,196	11,712
<b>Total financial assets at amortised cost</b>	<b>10,948,726</b>	<b>8,032,329</b>
<b>Total financial assets</b>	<b>10,948,726</b>	<b>8,032,329</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Supplier payables	210,496	292,103
Accrued expenses	228,887	444,210
<b>Total financial liabilities measured at amortised cost</b>	<b>439,383</b>	<b>736,313</b>
<b>Total financial liabilities</b>	<b>439,383</b>	<b>736,313</b>
<b><u>Note 7.2B: Net Gains or Losses on Financial Assets</u></b>		
<b>Financial assets at amortised cost</b>		
Interest revenue (other investments)	136,967	114,631
Interest revenue (bank accounts)	12,678	29,185
<b>Net gains/(losses) financial assets at amortised cost</b>	<b>149,645</b>	<b>143,816</b>
<b>Net gains/(losses) from financial assets</b>	<b>149,645</b>	<b>143,816</b>

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

<b>7.3. Administered - Financial Instruments</b>		
	<b>2020</b>	2019
	\$	\$
<b><u>Note 7.3A: Categories of Financial Instruments</u></b>		
<b>Financial Assets</b>		
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	<u>1,978</u>	<u>2,415</u>
<b>Total financial assets at amortised cost</b>	<b><u>1,978</u></b>	<b><u>2,415</u></b>
<b>Total financial assets</b>	<b><u>1,978</u></b>	<b><u>2,415</u></b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Other payables	<u>159,065</u>	-
<b>Total financial liabilities measured at amortised cost</b>	<b><u>159,065</u></b>	<b><u>-</u></b>
<b>Total financial liabilities</b>	<b><u>159,065</u></b>	<b><u>-</u></b>



## High Court of Australia

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

#### Accounting Policy

##### **Financial Assets**

With the implementation of AASB 9 Financial Instruments for the first time in 2019, the entity classifies 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 entity'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 entity 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****7.4. 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 7.4A: Fair value measurement**

	<b>Fair value measurements at the end of the reporting period</b>	
	2020	2019
	\$	\$
<b>Non-financial assets</b>		
Land	10,200,000	8,500,000
Buildings on freehold land	203,363,529	205,656,594
Heritage and cultural	4,767,468	4,711,832
Property, plant and equipment	3,591,890	3,446,271
Library holdings	11,361,373	13,244,610
<b>Total non-financial assets</b>	<b>233,284,260</b>	<b>235,559,307</b>
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>233,284,260</b>	<b>235,559,307</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

#### 8. Other Information

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

##### 8.1. Aggregate Assets and Liabilities

	2020	2019
	\$	\$
<b>Note 8.1A: Aggregate Assets and Liabilities</b>		
<b>Assets expected to be recovered in:</b>		
No more than 12 months	11,215,322	8,237,144
More than 12 months	<u>233,830,835</u>	<u>235,884,652</u>
<b>Total assets</b>	<u>245,046,157</u>	<u>244,121,796</u>
<b>Liabilities expected to be settled in:</b>		
No more than 12 months	3,769,861	3,790,394
More than 12 months	<u>284,705</u>	<u>137,100</u>
<b>Total liabilities</b>	<u>4,054,566</u>	<u>3,927,494</u>

	2020	2019
	\$	\$
<b>Note 8.1B: Administered - Aggregate Assets and Liabilities</b>		
<b>Assets expected to be recovered in:</b>		
No more than 12 months	<u>1,978</u>	<u>2,415</u>
<b>Total assets</b>	<u>1,978</u>	<u>2,415</u>
<b>Liabilities expected to be settled in:</b>		
No more than 12 months	<u>159,065</u>	<u>-</u>
<b>Total liabilities</b>	<u>159,065</u>	<u>-</u>

##### 8.2. Public Money in the Custody of the Court

	2020	2019
	\$	\$
<b>Suitor's Fund</b>		
<b>Balances as at July 2019</b>	27,000	24,500
Amounts received	250	7,500
Amounts deducted/paid out	<u>(1,000)</u>	<u>(5,000)</u>
<b>Balance as at 30 June 2020</b>	<u>26,250</u>	<u>27,000</u>

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

PART 6  
ANNEXURES



## 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.

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 BarNet 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 nearby institutions 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](mailto:enquiries@hcourt.gov.au)

## Facilities for access

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

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

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

## Canberra

Parkes Place, Parkes ACT 2600  
Postal Address: 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

## 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

## Melbourne

Level 17, Law Courts Building  
305 William Street Melbourne VIC 3000  
Registry telephone: (03) 8600 3001  
Registry facsimile: (03) 8600 3007

## Hobart

Supreme Court of Tasmania  
Salamanca Place, Hobart TAS 7000  
Registry telephone: (03) 6233 6245  
Registry facsimile: (03) 6223 7816

## 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

## 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

## Perth

Federal Court of Australia  
Level 6, Commonwealth Law Courts Building  
Victoria Avenue, Perth WA 6000  
Registry telephone: (08) 9268 7100  
Registry facsimile: (08) 9221 3261



# ANNEXURE B

## Staffing overview

This Annexure comprises two tables which provide a profile of the Court administration staff as at 30 June 2020.

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 2020 the High Court employed 33 full-time and part-time ongoing staff; 38 full-time and part-time non-ongoing staff and 28 casual staff.

### Staff distribution by branch, as at 30 June 2020

Branch	Ongoing		Non-ongoing		Casual	Total 2020	Total 2019
	full time	part time	full time	part time			
CE&PR	1	-	1	1	-	3	3
Chambers	2	-	21	3	-	26	27
Corporate Services	10	2	2	1	1	16	19
Library	3	4	-	-	-	7	8
Public Information	-	1	2	-	17	20	17
Registry	5	5	4	3	10	27	30
<b>TOTAL</b>	<b>21</b>	<b>12</b>	<b>30</b>	<b>8</b>	<b>28</b>	<b>99</b>	<b>104</b>

### Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender, as at 30 June 2020

Classification	Ongoing				Non-ongoing				Casual		Total 2020		Total 2019	
	Full Time		Part Time		Full Time		Part Time		F	M	F	M	F	M
HCE1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCE2	-	1	-	-	-	-	-	-	10	8	10	9	7	8
HCE3	-	1	1	-	-	-	1	1	7	2	9	4	12	3
HCE4	1	1	5	-	-	-	-	-	-	-	6	1	9	2
HCE5	3	1	2	-	9	5	-	-	-	-	14	6	11	8
HCE6	1	2	2	-	4	4	4	-	-	-	11	6	12	4
EL1	3	4	2	-	-	1	-	1	1	-	6	6	8	7
EL2	1	2	-	-	1	2	1	-	-	-	3	4	3	6
Senior Executive	-	-	-	-	1	2	-	-	-	-	1	2	1	2
Office Holder	-	-	-	-	1	-	-	-	-	-	1	-	1	-
<b>TOTAL</b>	<b>9</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>16</b>	<b>14</b>	<b>6</b>	<b>2</b>	<b>18</b>	<b>10</b>	<b>61</b>	<b>38</b>	<b>64</b>	<b>40</b>
<b>GRAND TOTAL</b>	<b>21</b>		<b>12</b>		<b>30</b>		<b>8</b>		<b>28</b>		<b>99</b>		<b>104</b>	





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