



HIGH COURT OF AUSTRALIA

Annual Report
2020–21





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HIGH COURT OF AUSTRALIA

High Court of Australia
Canberra ACT 2600

8 November 2021

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 2021, together with the 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, appearing to read 'Philippa Lynch'.

Philippa Lynch
Chief Executive and Principal Registrar
High Court of Australia

Senator the Honourable Michaela Cash
Attorney-General
Parliament House
Canberra ACT 2600

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PART 1 PREAMBLE



PART 1

PREAMBLE

This is the 42nd report prepared as required by the *High Court of Australia Act 1979* (Cth).

Enquiries or comments concerning this report may be directed to:

High Court of Australia
PO Box 6309
Kingston ACT 2604

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

Electronic publication

This report is published as a PDF on the [High Court's website](#).

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 2020–21, the Full Court decided 377 special leave applications, 43 appeals, four cases involving applications for constitutional writs and seven other cases, including applications for removal under s 40 of the *Judiciary Act 1903* (Cth). Ninety-six per cent of the applications for leave or special leave to appeal were decided within nine months of filing and 70 per cent of appeals decided by the Court during the reporting year were completed

within nine months of filing. All civil and criminal appeals decided by the Full Court in 2020–21 were decided within six months of the hearing of argument, with 67 per cent decided within three months of the hearing. Ninety-one per cent of original jurisdiction matters were decided within three months of hearing argument. All the original jurisdiction matters were decided within six months of hearing. There was a decrease in the number of unrepresented litigants seeking special leave to appeal, with such litigants constituting 35 per cent of applicants, compared to 47 per cent in 2019–20.

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 criminal law and procedure, damages, negligence, industrial law, immigration, native title, family law, real property, patents, limitation of actions, evidence, administrative law, corporations law, practice and procedure, taxation and tort. In its original jurisdiction, the Court decided cases involving the implied freedom of communication on

political and government matters, Chapter III of the Constitution, freedom of interstate trade, commerce and intercourse, the validity of directions made under the *Public Health and Wellbeing Act 2008* (Vic), and the defence power in s 51(vi) of the Constitution.

The continuing COVID-19 pandemic again presented challenges to the Court. In August and September 2020, travel restrictions necessitated Full Court hearings being conducted remotely, with Justices sitting in Brisbane, Sydney and Melbourne and counsel appearing from their chambers and homes. In October and November 2020, some Justices were able to resume sitting in Canberra whilst others continued to sit remotely, with normal sittings arrangements resuming in December 2020 for the remainder of the reporting year. The Court is grateful to the profession for adapting to these challenges.

The year in review also saw the retirement of two Justices, the Honourable Justice Nettle AC in November and the Honourable Justice Bell AC in January. Justice Nettle was appointed to the Court in 2015 after long and distinguished service as a judge of the Supreme Court of Victoria. He brought that experience and a broad knowledge of the law to this Court. Although his Honour served as a Justice for a relatively short period, he contributed much to the jurisprudence of the Court. Justice Bell was appointed to the Court in 2009 and prior to this, had a long and distinguished career, commencing with her early work as a volunteer at the Redfern Legal Centre, to a judge of the Supreme Court of New South Wales and later its Court of Appeal. Her Honour's judgments combined intellectual rigour with practicality, adherence to judicial method and elegance in style. They contributed significantly to the jurisprudence of the Court. In December 2020, the Honourable Justice Simon Steward was sworn in as a Justice, and in March 2021, the Honourable Justice Jacqueline Gleeson was sworn in.

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 November 2020, I delivered the Sir Samuel Griffith Lecture on Sir Samuel's legacy, the Queensland Law Society Symposium on the topic of legal ethics, and the Arthur Asche Oration for the Australian Academy of Law on judicial independence, both in March 2021. Justice Gageler remotely attended the Yale Law School Global Constitutionalism Seminar in September 2020 on the theme "Seeking Safety, Knowledge, and Security in a Troubling Environment". Justice Keane AC delivered the Whincop Memorial Lecture on privacy in August 2020 and Justice Gordon AC delivered an address to the Legal Aid Commission of New South Wales in June 2021.

The Court also marked the 40th anniversary of the construction of the High Court building in Canberra. The building was the culmination of an international architecture competition commissioned by the government in 1972. The competition brief called for a monumental building that acknowledged, but maintained independence from the national parliament, what is now referred to as "Old Parliament House". Some 158 entries were received. Six were shortlisted. The winning design team was led by Australian architect Christopher Kringas, a director in the firm of Edwards Madigan Torzillo and Briggs, working with Feiko Bouman and Rod Lawrence. The building is one of only nine Australian sites listed on the World Register of Significant 20th Century architecture. The building itself captures in a quite remarkable way much that is important in the vocation of the law – stability, strength, continuity, transparency, and seriousness. To celebrate the 40th anniversary of the building, the Court commissioned an oral history of the design and construction of the building, seeking to capture the voices of those involved. It also decided to purchase an artwork of the interior of the building by Jude Rae for public display, with the assistance of the Law Council of Australia and the Australian Bar Association. The COVID-19 pandemic meant that it was not possible to launch the podcast or

unveil the artwork on the actual anniversary in May of 2020, but I was able to launch both at a ceremony in May 2021 where we were delighted to welcome many of the participants in the oral history, including Feiko Bouman, Jan Senberg, Aldis Birzulis and Don Amery. The podcast is available from the Court's website, and valuable archival material underpinning it can also be made available to researchers.

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 2021. The Court has a small number of staff who have shown great flexibility, resilience and professionalism in adapting, often at short notice, to the ongoing challenges presented by the COVID-19 pandemic. In particular, I wish to acknowledge the thirty years of service by the Court's Senior Registrar, Ms Carolyn Rogers, and twenty-five years of service by Melbourne Deputy Registrar, Ms Rosemary Musolino. Their service, which is ongoing, has been exemplary.



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 2021, 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 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 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.



Justice Simon Steward

Simon Harry Peter Steward was appointed to the High Court in December 2020. At the time of his appointment, he was a Justice of the Federal Court of Australia to which he had been appointed in February 2018. He was made a Deputy President of the Administrative Appeals Tribunal in June 2018. He holds honours and masters degrees in law from the University of Melbourne. He was admitted to practice as a solicitor in 1991 and was called to the Victorian Bar in 1999 where he practised in revenue law. He was appointed Queen's Counsel in 2009. He is a former President of the Tax Bar Association of the Victorian Bar and is a Senior Fellow at the University of Melbourne School of Law.



Justice Jacqueline Gleeson

Jacqueline Sarah Gleeson was appointed to the Court in March 2021. At the time of her appointment, she was a judge of the Federal Court of Australia, having been appointed to that position in April 2014. She has Bachelor of Arts, Bachelor of Laws and Master of Laws degrees from the University of Sydney. She was admitted as a solicitor in 1989 and practised as an employed solicitor at Bush Burke & Company in Sydney from 1990 to mid-1991. She then practised as a barrister from mid-1991, leaving the Bar at the end of 2000. From 2001 to 2003, she was General Counsel at the Australian Broadcasting Authority. From 2004 to 2006, she was a Senior Executive Lawyer with the Australian Government Solicitor. She returned to the Bar in 2007 and was made Senior Counsel in 2012.

Retirement of Justices



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 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.

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 2020–21.

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 2020–21 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 49 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 2009–2021
- Stephen John Gageler 2012–
- Patrick Anthony Keane 2013–
- Geoffrey Arthur Akeroyd Nettle 2015–2020
- Michelle Marjorie Gordon 2015–
- James Joshua Edelman 2017–
- Simon Peter Steward 2020–
- Jacqueline Sarah Gleeson 2021–

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 2021, 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)).

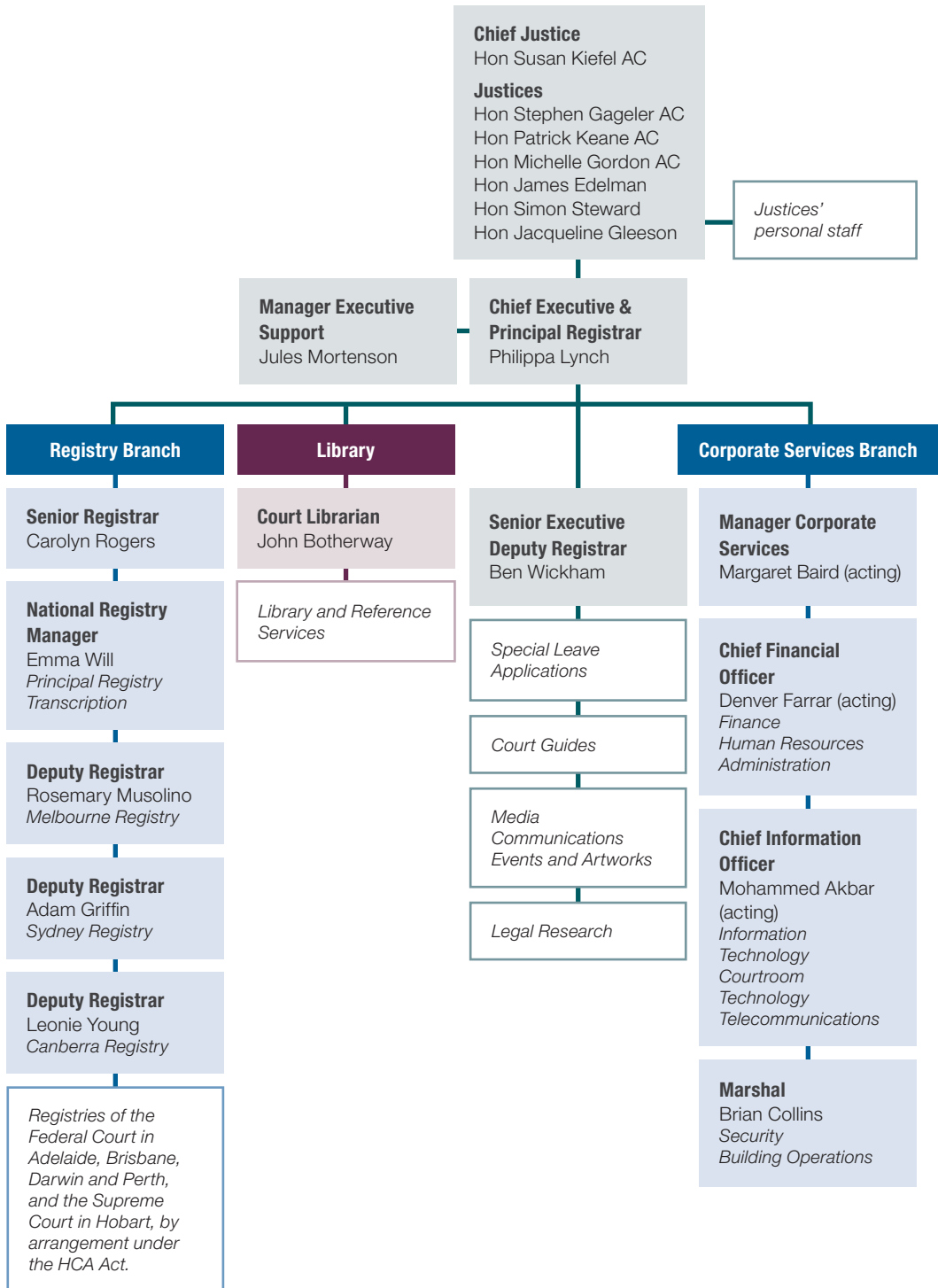
The CE&PR has power to ‘do all things that are necessary or convenient to be done for or in connection with the performance of his or her functions’ (section 19(2) of the *High Court of Australia Act 1979* (Cth)). The CE&PR may appoint such other officers and engage other employees as the Court considers 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.



Ceremony to Welcome Justice Simon Steward

High Court of Australia organisational chart as at 30 June 2021



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 2020–21



PART 4

THE WORK OF THE COURT IN 2020–21

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 2020–21 was 35 per cent (compared to 47 per cent in 2019–20).

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. Sixty-six per cent of the applications decided in 2020–21 were finalised without an oral hearing, compared to 78 per cent in 2019–20.

Ninety-six 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 2019–20 was 98 per cent.

Year of filing	Number of SLAs filed
2016/17	498
2017/18	523
2018/19	565
2019/20	455
2020/21	407

Year of determination	Granted	Refused	Other ¹
2016/17	69	414	34
2017/18	65	430	47
2018/19	43	507	21
2019/20	52	409	23
2020/21	48	329	7

¹ 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
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
2020/21	51	251	61	10	4

Appeals

Seventy per cent of the 43 appeals decided by the Court during the reporting year were completed within nine months of filing; the figure for 2019–20 was 67 per cent. In all cases decided by the Court in the period, judgment was delivered within six months of the hearing, in 67 per cent of cases judgment was delivered within three months of hearing. The Court determined two appeals by consent in the period, one of these was over 12 months after filing. The determination figures have been adjusted to include these as final outcomes.

Year of filing	Number of Appeals filed
2016/17	68
2017/18	77
2018/19	41
2019/20	57
2020/21	46

Year of determination	Allowed	Dismissed	Other
2016/17	34	23	0
2017/18	26	30	3
2018/19	37	24	0
2019/20	36	19	0
2020/21	23	20	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
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
2020/21	0	9	21	12	1

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 2020–21, the Full Court published seven judgments dealing with eight cases filed in the original jurisdiction. Another three matters were determined without an oral hearing.

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. There were no election petitions filed in the period.

Year of filing	Writs of Summons	Constitutional Writs	Electoral	Removals	Cause Removed	Other
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
2020/21	10	36	0	5	3	17

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	
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
2020/21		1	4	3	2	1

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 through its Harmonisation Committee.

The Council met remotely in October 2020 and June 2021. It considered, amongst other things, issues of judicial education, admissions, the relationship between the judiciary and executive



Chief Justice Kiefel launching the Oral History Podcast of the 40th Anniversary of the High Court Building

government, judicial wellbeing, and harassment by judicial officers. In relation to the latter, the Council resolved to amend the Guide to Judicial Conduct (published by the Australian Institute of Judicial Administration) to include the following provision in par 2.3:

Judges must conform to the standard of conduct required by law and expected by the community. They must treat others with civility and respect in their public life, social life and working relationships. It goes without saying that Judges must not engage in discrimination or harassment (including sexual harassment) or bullying. In relation to these matters, Judges must be particularly conscious of the effect of the imbalance of power as between themselves and others, especially their Chambers staff, Court staff and junior lawyers.

International

During the year, the COVID-19 pandemic has meant that the Court has been unable to welcome its usual cohort of international visitors, nor has it been possible for Justices of the Court to travel to meet with their international colleagues.

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 9,500 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 from that date.

The COVID-19 pandemic has resulted in a significant decline in visitor numbers to the Court. In a typical year, the Court would receive over 70,000 visitors, approximately half of whom would be school students. In 2020–21, there were approximately 8,500 visitors to the Court and approximately 1,000 school students. Significant events in the Court calendar were

not able to take place, such as the ceremony to welcome new Queen’s and Senior counsel, and the High Court Public Lecture.

The Court has traditionally hosted the grand final of the pre-eminent law students’ moot, the Jessup Moot, with a Justice of the Court presiding. This year, Justice Edelman appeared remotely to judge the 2021 Australian Jessup Regional Friendly. The traditional International Jessup Moot competition did not take place in 2021.

The High Court’s website is the primary source of information concerning the work of the Court. In 2020–21, there were approximately 1.911 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. Audio-visual recordings are not available for remote sittings, although transcripts from hearings remain available. There has been a significant uptake of this service with 36,721 hits during 2020–21. There has also been significant interest in the written submissions of parties in Full Court matters, published on the Court’s website, with approximately 157,337 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 2020–21 there were approximately 20,864 subscribers to these services.



Architect, Feiko Bouman speaking at the 40th anniversary

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 were no such refusals during the reporting period.

During the reporting year 504 cases attracting a filing fee and/or hearing fees were filed in the Court. In 201 of these, or 40 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 54, or 11 per cent, of the cases. The filing and hearing fees forgone in these 255 cases for the entire period amounted to \$630,820.00. The composition of this total is shown in the following table.

Record of fees forgone 2020–21

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	11 (1)(a)	40	\$41,225.00
Holder of a concession card (exemption)	11(1)(b)	80	\$264,505.00
Person in public detention (exemption)	11(1)(c)	80	\$191,205.00
Person under the age of 18 years (exemption)	11(1)(d)	0	\$0
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	0	\$0
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	1	\$2,295.00
Financial hardship (waiver of two-thirds fee)	12	54	\$131,590.00
TOTAL		255	\$630,820.00

Register of Practitioners

All legal practitioners in Australia who wish to practice 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 practice 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 3,135 new practitioners were added to the register in 2020–21.

Resource management

The Court's budget estimates for 2020–21 were reported in the Attorney-General's Portfolio Budget Statements. The audited financial results for 2020–21 are in Part 5. In 2020–21, income including revenue from appropriations, amounted to \$20.035m, and operating expenses were \$26.376m, resulting in a deficit of \$6.341m. The Court's underlying operating result (excluding unfunded depreciation and a one-off gain) was a surplus of \$0.680m. The Court's underlying surplus to 30 June 2021 primarily relates to reductions in operational costs (travel, casual staff and security) due to the COVID-19 pandemic.

In 2020–21 the Court received an equity injection of \$4.550m including departmental capital budget.

The Court has a small administration. Its total staff as at 30 June 2021 (not including Justices) comprised 100 employees, about a third of whom were ongoing employees (of the others, 36 were non-ongoing and 29 were casual employees). The full-time equivalent number of employees in 2020–21 was 71.

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 usually 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 2020–21 financial statements, which can be found at Part 5 of this report, were reported to the Attorney-General on 11 October 2021. The report was unmodified 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 2019–20* was submitted to the Attorney-General on 30 October 2020 and it was presented to the Parliament on 4 December 2020.

The Court's internal audits are performed by a contracted auditor. During 2020–21 the internal auditor conducted reviews of:

- security governance
- risk management – control effectiveness and treatment plans.

In 2020–21 the Court engaged an independent consultant to undertake a review to assess the Court's level of compliance with the Australian Cyber Security Centre's recommended suite of mitigation strategies to reduce the risk of cyber threats.

During 2020–21 the Court entered into or made payments under 21 consultancy contracts with a total value of \$487,971 (including GST). Contracts with a total value of \$10,000 or more (including GST) were:

Name	Description	Contract Price \$
Australian Government Solicitor	General legal advice	29,596
Australian Valuations	Valuation of Heritage and Cultural assets	12,917
Barry Coveney Textile Marketing Pty Ltd	Carpet – Technical Assessment	10,817
BellchambersBarrett	Internal audit services – three-year contract 2021–2024	106,521
Bill Campbell AO PSM QC	Management of certain employment related issues	85,052
CbrCyber Pty Ltd	Advice on establishment of a Guest Wi-Fi service including a Wi-Fi survey	25,344
CbrCyber Pty Ltd	IT Cyber Security review	17,600
Gabrielle Trainor AO	Governance and public communication	42,488
Infront Systems Pty Ltd	Develop technical specifications for cloud-based IT Disaster Recovery back up site	24,442
Northrop Consulting Engineers Pty Ltd	Develop technical specifications for Audio Visual Equipment Upgrade for Sydney and Melbourne Court Rooms	18,480
Northrop Consulting Engineers Pty Ltd	Acoustics Modelling Melbourne Court Room	16,940
O'Connor Marsden	Internal Audit Services	20,253
Raffan Kelaher & Thomas	Artwork valuation	10,250
Security Consulting Group Pty Ltd	Two Residential Security Reviews	31,460
Dr Vivienne Thom AM	Workplace report	12,041



Swearing-in of the Honourable Justice Jacqueline Gleeson

Human Resources Management

The 2020–21 year saw pandemic risks minimisation continue. The Court continued its efforts to minimise the risk of COVID-19 by limiting interstate travel, providing flexible working arrangements and continuous reinforcement of the health and safety measures put in place during 2020 which include:

- providing staff with laptops and office furniture (where required) so that they could safely work from home during lockdowns
- holding hearings via video conferencing
- additional daily cleaning
- ongoing supply of anti-bacterial hand cleaner, wipes and masks
- implementation of COVID-19 Safety Plans
- regular contact with staff in lockdown.

The Court provided training in the following areas:

- cyber security
- procurement strategy
- bullying, harassment and discrimination
- emergency response
- fire evacuation and extinguisher use
- Donesafe WHS and risk management system
- first aid.

During 2020–21 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.

In 2020–21 the Court introduced a new comprehensive cloud-based system for risk and compliance management. This system assists with the management of risks, hazards and injuries and provides staff with a simple and easy to use platform for WHS reporting.

Other initiatives undertaken during 2020–21 to promote the health, safety and welfare at work of employees included:

- influenza vaccinations
- workstation assessments
- services provided by the Court's employee assistance provider.

During 2020–21:

- there was one incident 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 14 minor incidents and six hazards reported by staff
- no new workers compensation claims were made.

The increase in reported incidents and hazards is due to the Court implementing a new online system for risk and compliance management. Staff received training on how to use the new system to report incidents and hazards whilst at the same time a reminder was provided on the importance of recording incidents and hazards early, no matter how minor, onto the system to ensure the continuing health and safety of employees.

Asset management

During 2020–21 the Court:

- completed the construction and commissioning of the Court’s security control room and foyer space
- continued the emergency lighting upgrade programme to replace unserviceable emergency lights with latest generation systems including the installation of an automated testing and monitoring system
- continued with a project to upgrade the internal lighting as part of ongoing energy efficiency strategies, including sensor lights in carparks and replacement of fluorescent tubes with LED lights throughout the building, all designed to save cost and improve the overall environmental footprint of the building.
- completed the installation of additional CCTV cameras and access control points to enhance building security.

Other asset management related projects in 2020–21 included:

- undertaking a number of important maintenance programmes including the refurbishment of significant furniture items, most notably the public seating originally designed and created by Tony Wolfenden and Robert Dunlop for the opening of the Canberra building. These buffalo hide couches are situated in major public spaces throughout the building and contribute its heritage values
- digitising over nine hundred hard copy historic High Court records that relate to the design, construction and maintenance of the High Court building and its art, furniture, fittings and landscape. These were scanned to high quality archival standards and specifications. The digital records will provide enhanced, searchable access to historic information that can inform the management, future planning and work affecting the High Court. Access to digital copies of historic records will help

to preserve and protect original files as these records are now able to be held in secure long-term storage

- the identification, recording, describing and valuation of important furniture items designed, customised or commissioned for use in the High Court of Australia in Canberra was completed in June 2021. This important research will augment existing management policies and guide programmed management and conservation of important furniture.

Risk management

The Court’s risk management policy and framework outlines the Court’s commitment to embedding systematic risk management into governance, management and planning processes. During 2020–21 the Court undertook substantial work to improve its risk management framework and reporting arrangements. The Court launched a comprehensive cloud-based system for risk and compliance management. Staff were provided with tailored training in using the online system to lodge incident and near miss reports and to review risk assessments and treatments. Staff reported support for the centralised and integrated system.

During the year the Court’s internal auditors undertook a review of the Court’s risk management systems and processes. The review identified a number of system and process enhancement opportunities. The implementation of these recommendations will be a key focus for the year ahead.

Information management

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

During 2020–21 the Court:

- completed the upgrade of all video conferencing endpoints
- commissioned an independent review of the Court's level of compliance with the Australian Cyber Security Centre's recommended suite of mitigation strategies to reduce the risk of cyber threats. Work has begun on improving compliance through the implementation of the report's recommendations
- commenced preliminary scoping work for a cloud-based disaster recovery solution
- commenced work on interstate offices telephony upgrade – providing a unified telephony platform across all High Court sites
- continued enhancements and upgrades to the Digital Lodgment System
- installed a Guest Wi-Fi network facility at the High Court Building in Canberra
- upgraded Court transcription software
- commenced work on a new Court intranet
- migrated the Court's finance system to a cloud-based software as a service platform
- continued support of remote Court hearings.

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 2020–21 the Library staff completed 394 reference and research requests.

The Library is responsible for the checking of the joint books of the authorities (JBAs) 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 2020–21 the library produced check lists for 51 JBAs totalling 436 volumes across 53 matters.

The Library processed 524 inter-library loans during 2020–21.

The Court's library holdings in Canberra total 158,539 volumes with 999 volumes added in 2020–21.

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 continues on the 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 indexed and added to the Archives collection during 2020–21.

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 which is maintained by the Library continues to be well used. From 2021 onward, open-source, internet-based material cited in HCA Judgments have been permanently captured and archived. Where possible internet-based material cited back to 2000 has also been archived and made accessible via the database.



PART 5

FINANCIAL

STATEMENTS



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 2021:

- (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 2021 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 2021 and for the year then ended:

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive and Principal Registrar 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 Accountable Authority is also responsible for such internal control as the

Accountable Authority 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 Accountable Authority 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 Accountable Authority is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

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

I communicate with the Accountable Authority 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 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 2021.

Responsibilities

The Accountable Authority 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 2021, based on my audit conducted in accordance with the Australian National Audit Office Auditing Standards.

Australian National Audit Office



Rahul Tejani
Executive Director

Delegate of the Auditor-General

Canberra

25 August 2021

High Court of Australia

Financial Statements

for the period ended 30 June 2021


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 2021 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
25 August 2021

Signed.....

Denver Farrar
Acting Chief Financial Officer
High Court of Australia
25 August 2021

High Court of Australia
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2021

	Notes	2021 \$	2020 \$	Original Budget 2021 \$
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	8,937,905	9,329,504	9,873,000
Suppliers	1.1B	9,767,311	9,051,939	9,870,000
Depreciation and amortisation	3.2A	7,617,194	7,218,569	7,475,000
Write-down and impairment of other assets	1.1C	50,807	1,714,493	-
Finance costs	1.1D	1,335	2,179	2,000
Losses from asset sales		1,172	-	-
Total expenses		<u>26,375,724</u>	<u>27,316,684</u>	<u>27,220,000</u>
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	1.2A	389,011	353,088	290,000
Interest		68,972	149,645	103,000
Resources received free of charge	1.2B	2,773,486	2,830,646	3,197,000
Other revenue	1.2C	107,984	90,751	130,000
Total own-source revenue		<u>3,339,453</u>	<u>3,424,130</u>	<u>3,720,000</u>
Gains				
Other gains	1.2D	596,480	-	-
Total gains		<u>596,480</u>	<u>-</u>	<u>-</u>
Total own-source income		<u>3,935,933</u>	<u>3,424,130</u>	<u>3,720,000</u>
Net cost of services		<u>(22,439,791)</u>	<u>(23,892,554)</u>	<u>(23,500,000)</u>
Revenue from Government	1.2E	16,099,000	15,629,000	16,099,000
Deficit		<u>(6,340,791)</u>	<u>(8,263,554)</u>	<u>(7,401,000)</u>
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation reserve		5,833,855	3,759,843	-
Total other comprehensive income		<u>5,833,855</u>	<u>3,759,843</u>	<u>-</u>
Total comprehensive income/(loss)		<u>(506,936)</u>	<u>(4,503,711)</u>	<u>(7,401,000)</u>
Total comprehensive surplus/(loss)		<u>(506,936)</u>	<u>(4,503,711)</u>	<u>(7,401,000)</u>

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 2021

	Notes	2021 \$	2020 \$	Original Budget 2021 \$
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	1,480,863	1,444,530	1,591,000
Trade and other receivables	3.1B	144,075	126,111	127,000
Other investments		12,000,000	9,500,000	5,967,000
Total financial assets		13,624,938	11,070,641	7,685,000
Non-financial assets¹				
Land and buildings	3.2A	215,238,520	213,563,529	213,162,000
Property, plant and equipment	3.2A	14,611,745	14,953,263	15,720,000
Heritage and cultural	3.2A	4,955,385	4,767,468	4,767,000
Intangibles	3.2A	404,648	544,302	788,000
Other non-financial assets	3.2B	258,516	144,681	145,000
Total non-financial assets		235,468,814	233,973,243	234,582,000
Assets held for sale		-	2,273	-
Total assets		249,093,752	245,046,157	242,267,000
LIABILITIES				
Payables				
Suppliers	3.3A	635,389	439,383	439,000
Other payables	3.3B	247,186	218,857	219,000
Total payables		882,575	658,240	658,000
Interest bearing liabilities				
Leases	3.4A	82,457	108,468	182,000
Total interest bearing liabilities		82,457	108,468	182,000
Provisions				
Employee provisions	6.1	3,094,065	3,287,858	3,288,000
Total provisions		3,094,065	3,287,858	3,288,000
Total liabilities		4,059,097	4,054,566	4,128,000
Net assets		245,034,655	240,991,591	238,139,000
EQUITY				
Contributed equity		111,808,598	107,258,598	111,809,000
Reserves		204,704,893	198,871,038	198,870,000
Accumulated deficit		(71,478,836)	(65,138,045)	(72,540,000)
Total equity		245,034,655	240,991,591	238,139,000

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

¹Right-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 2021

	2021	2020	Original Budget 2021
	\$	\$	\$
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	107,258,598	101,957,598	107,259,000
Transactions with owners			
Contributions by owners			
Equity injection - appropriation	1,994,000	2,630,000	1,994,000
Departmental capital budget	2,556,000	2,671,000	2,556,000
Total transactions with owners	4,550,000	5,301,000	4,550,000
Closing balances as at 30 June	111,808,598	107,258,598	111,809,000
ACCUMULATED DEFICIT			
Opening balance			
Balance carried forward from previous period	(65,138,045)	(56,874,491)	(65,139,000)
Comprehensive income			
Surplus / (Deficit) for the period	(6,340,791)	(8,263,554)	(7,401,000)
Total comprehensive income	(6,340,791)	(8,263,554)	(7,401,000)
Closing balances as at 30 June	(71,478,836)	(65,138,045)	(72,540,000)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	198,871,038	195,111,195	198,870,000
Comprehensive income			
Other comprehensive income	5,833,855	3,759,843	-
Total comprehensive income	5,833,855	3,759,843	-
Closing balances as at 30 June	204,704,893	198,871,038	198,870,000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	240,991,591	240,194,302	240,990,000
Comprehensive income			
Other comprehensive income	5,833,855	3,759,843	-
Surplus / (Deficit) for the period	(6,340,791)	(8,263,554)	(7,401,000)
Total comprehensive income	(506,936)	(4,503,711)	(7,401,000)
Transactions with owners			
Contributions by owners			
Equity injection - appropriation	1,994,000	2,630,000	1,994,000
Departmental capital budget	2,556,000	2,671,000	2,556,000
Sub-total transactions with owners	4,550,000	5,301,000	4,550,000
Closing balances as at 30 June	245,034,655	240,991,591	238,139,000

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 2021

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 2021

	Notes	2021 \$	2020 \$	Original Budget 2021 \$
OPERATING ACTIVITIES				
Cash received				
Appropriations		16,099,000	15,629,000	16,099,000
Sale of goods and rendering of services		408,918	385,983	290,000
Interest		99,355	143,164	103,000
Net GST received		808,893	783,588	785,000
Other		67,863	197,737	130,000
Total cash received		17,484,029	17,139,472	17,407,000
Cash used				
Employees		9,102,030	9,015,787	9,873,000
Suppliers		7,750,020	7,374,527	7,456,000
Interest payments on lease liabilities		1,335	2,179	2,000
Total cash used		16,853,385	16,392,493	17,331,000
Net cash from/(used by) operating activities	5.3	630,644	746,979	76,000
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		33,255	-	-
Investments		-	-	3,533,000
Total cash received		33,255	-	3,533,000
Cash used				
Purchase of infrastructure, plant and equipment		2,589,507	3,053,838	7,937,000
Purchase of investments		2,500,000	3,500,000	-
Total cash used		5,089,507	6,553,838	7,937,000
Net cash from/(used by) investing activities		(5,056,252)	(6,553,838)	(4,404,000)
FINANCING ACTIVITIES				
Cash received				
Capital injection		4,550,000	5,301,000	4,550,000
Total cash received		4,550,000	5,301,000	4,550,000
Cash used				
Principal payments of lease liabilities		88,059	70,229	76,000
Total cash used		88,059	70,229	76,000
Net cash from/(used by) financing activities		4,461,941	5,230,771	4,474,000
Net increase/(decrease) in cash held		36,333	(576,087)	146,000
Cash and cash equivalents at the beginning of the reporting period		1,444,530	2,020,617	1,445,000
Cash and cash equivalents at the end of the reporting period	5.3	1,480,863	1,444,530	1,591,000

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 2021

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>Employee benefits expenses are lower than the original budget, with a variance of \$935,095. There are three primary reasons:</p> <ol style="list-style-type: none"> 1. A number of budgeted staffing positions were filled on a short-term basis by contractors during the year. 2. The value of employee provisions decreased as a result of the increase in the 10 Year Australian Government Bond Rate. 3. Fewer casual staff have been rostered to work due to a reduction of visitors to the Court during the COVID-19 pandemic. 	<p>Employee benefits (statement of comprehensive income)</p> <p>Employee provisions (statement of financial position)</p>
<p>Investments are higher than the original budget, with a variance of \$6,033,000. Funding received for capital acquisitions is held in investments and drawn down when capital acquisitions payments are due. The budget provided for capital additions totalling \$7,937,000, a variation to actual of \$5,285,444. This is due to a number of capital projects currently in the procurement or design stage that the budget assumed would be close to completion.</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>Other gains relate to assets recognised for the first time. The value of these assets was determined by an independent valuer as at 30 June 2021.</p>	<p>Other gains (statement of comprehensive income)</p> <p>Heritage and cultural (statement of financial position)</p> <p>Property, plant, and equipment (statement of financial position)</p>
<p>Resources received free of charge revenue is lower than the original budget, with a variance of \$423,514. The Court has registry and judicial offices located in most capital cities. The Court does not pay for the use of these premises, it is recognised as a resource received free of charge. This variance relates to drop in the value for the Court's premise in Sydney. The value of Court's premise in Sydney as at 30 June 2021 was determined by an independent valuer.</p>	<p>Resources received free of charge revenue (statement of comprehensive income)</p>
<p>Intangibles is lower than the original budget, with a variance of \$383,352. A number of budgeted projects have been held over due to project management resourcing constraints.</p>	<p>Intangibles (statement of financial position)</p>

High Court of Australia
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2021

	Notes	2021 \$	2020 \$	Original Budget 2021 \$
Income				
Revenue				
Non-taxation revenue				
Fees and charges	2.1	<u>2,476,871</u>	<u>1,743,874</u>	<u>2,350,000</u>
Total non-taxation revenue		<u>2,476,871</u>	<u>1,743,874</u>	<u>2,350,000</u>
Total income		<u>2,476,871</u>	<u>1,743,874</u>	<u>2,350,000</u>
Total comprehensive income		<u>2,476,871</u>	<u>1,743,874</u>	<u>2,350,000</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 2021

	Notes	2021 \$	2020 \$	Original Budget 2021 \$
ASSETS				
Financial Assets				
Cash and cash equivalents	4.1A	<u>152,172</u>	<u>1,978</u>	<u>2,000</u>
Total financial assets		<u>152,172</u>	<u>1,978</u>	<u>2,000</u>
LIABILITIES				
Payables				
Other payables		<u>-</u>	<u>159,065</u>	<u>159,000</u>
Total payables		<u>-</u>	<u>159,065</u>	<u>159,000</u>
Net assets/(liabilities)		<u>152,172</u>	<u>(157,087)</u>	<u>(157,000)</u>

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

For budget variances commentary refer to page 10.

High Court of Australia
ADMINISTERED RECONCILIATION SCHEDULE
for the period ended 30 June 2021

	2021	2020	Original Budget 2021
	\$	\$	\$
Opening assets less liabilities as at 1 July	(157,087)	2,415	(157,000)
Adjusted opening assets less liabilities	(157,087)	2,415	(157,000)
Net (cost of)/contribution by services			
Income	2,476,871	1,743,874	2,350,000
Transfers (to)/from the Australian Government			
Appropriation transfers to OPA			
Transfers to OPA	(2,167,612)	(1,903,376)	(2,350,000)
Closing assets less liabilities as at 30 June	152,172	(157,087)	(157,000)

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 2021

	2021	2020	Original Budget 2021
Notes	\$	\$	\$
OPERATING ACTIVITIES			
Cash received			
Fees and charges	2,317,806	1,902,939	2,350,000
Total cash received	2,317,806	1,902,939	2,350,000
Net cash from/ (used by) operating activities	2,317,806	1,902,939	2,350,000
Net increase (decrease) in cash held	2,317,806	1,902,939	2,350,000
Cash and cash equivalents at the beginning of the reporting period	1,978	2,415	2,000
Cash to Official Public Account			
Cash to OPA	(2,167,612)	(1,903,376)	(2,350,000)
Cash and cash equivalents at the end of the reporting period	152,172	1,978	2,000
	4.1A		

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

For budget variances commentary refer to page 10.

High Court of Australia
ADMINISTERED BUDGET VARIANCES COMMENTARY
for the period ended 30 June 2021

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
Other payables - Change in registry procedures with hearing fees now collected once the hearing date has been set. This change in procedure occurred after the budget had been finalised.	Non-taxation revenue (Administered statement of comprehensive income)

High Court of Australia

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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.

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.
- The valuation method adopted to determine the fair value of property, plant and equipment (including the library collection) was by market-based evidence in instances where there were sufficient observable transactions of similar assets. Market evidence has primarily been sourced from national physical and online auction markets. International and Australian dealers' catalogues and price lists were also used as market evidence for the library collection. The depreciated replacement cost approach has been utilised to determine fair value for the remaining assets in the property, plant and equipment class. These assets include audio visual, security related and IT networking equipment. The current replacement cost has been sourced from suppliers and manufacturers. Allowances for physical depreciation and obsolescence had been deducted from the current replacement cost to establish the fair value measurement. Independent valuations of property, plant and equipment (including the library collection) are undertaken every three years.
- The heritage and cultural asset class comprises artwork, antique furniture, and rare book collections. The fair value of these collections is based upon observations of the selling prices in the art and collectable markets. For rare and unique items and where there is a paucity of market data or past sales evidence is not available the Valuer looked at current market activity and used their professional judgement and interpretation of comparable items and the prevailing market conditions. An independent valuation of heritage and cultural asset class is undertaken every three years.

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.

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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 2021.

1.1. Expenses

	2021	2020
	\$	\$
Note 1.1A: Employee Benefits		
Wages and salaries	6,906,040	6,943,268
Superannuation		
Defined contribution plans	615,960	620,865
Defined benefit plans	629,084	657,099
Leave and other entitlements	570,366	845,182
Fringe Benefits Tax	216,455	263,090
Total employee benefits	8,937,905	9,329,504

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	4,374,784	4,373,763
Security	1,250,118	1,242,357
Travel	639,645	578,895
Information technology and communications	822,786	667,199
Contractors and other consultants	782,137	651,745
Electronic library subscriptions	545,762	491,913
Legal Expenses	195,953	105,234
Courier and freight charges	57,642	83,041
General insurance	261,397	146,407
Printing	87,233	76,711
External audit fees	63,000	55,000
Other	497,019	481,283
Total goods and services supplied or rendered	9,577,476	8,953,548

Goods supplied in connection with

Goods supplied	216,501	233,574
Services rendered	9,360,975	8,719,974
Total goods and services supplied or rendered	9,577,476	8,953,548

Other suppliers' expenses

Short-term leases	-	4,113
Vehicle running costs	21,290	34,429
Workers compensation expenses	168,545	59,849
Total other suppliers	189,835	98,391
Total suppliers	9,767,311	9,051,939

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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.

Note 1.1C: Write-Down and Impairment of Other Assets

Impairment of property, plant and equipment	7,102	179,905
Impairment of buildings	18,872	48,832
Revaluation decrements	-	1,485,756
Impairment of intangibles	24,833	-
Total write-down and impairment of other assets	50,807	1,714,493

Note 1.1D: Finance Costs

Interest on lease liabilities ¹	1,335	2,179
Total finance costs	1,335	2,179

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2. Own-Source Revenue and Gains

	2021	2020
	\$	\$
Own-Source Revenue		
Note 1.2A: Revenue from Contracts with Customers		
Sale of goods	173,383	162,282
Rendering of services	<u>215,628</u>	<u>190,806</u>
Total revenue from contracts with customers	<u>389,011</u>	<u>353,088</u>
Timing of transfer of goods and services:		
Over time	55,258	54,777
Point in time	<u>333,753</u>	<u>298,311</u>
	<u>389,011</u>	<u>353,088</u>

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.

	2021	2020
	\$	\$
Note 1.2B: Resources Received Free of Charge		
Resources received free of charge		
Remuneration of auditors	63,000	55,000
Property operating cost	<u>2,710,486</u>	<u>2,775,646</u>
Total resources received free of charge	<u>2,773,486</u>	<u>2,830,646</u>

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

	2021	2020
	\$	\$
<u>Note 1.2C: Other Revenue</u>		
Insurance recoveries	79,745	79,327
Other	<u>28,239</u>	<u>11,424</u>
Total other revenue	<u>107,984</u>	<u>90,751</u>

Gains

<u>Note 1.2D: Other Gains</u>		
Assets recognised for the first time ¹	596,000	-
Other	<u>480</u>	<u>-</u>
Total other gains	<u>596,480</u>	<u>-</u>

¹These are existing assets identified as not being reported in the financial statements for the preceding reporting periods. These assets have been valued by an independent valuer.

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>16,099,000</u>	<u>15,629,000</u>
Total revenue from Government	<u>16,099,000</u>	<u>15,629,000</u>

Accounting Policy

Revenue from Government

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Income Administered on Behalf of Government

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

2.1. Administered – Income

	2021	2020
	\$	\$
Non-Taxation Revenue		
<u>Fees and charges</u>		
Hearing fees	560,000	94,845
Filing and other fees	2,605,405	1,864,909
Refunds ¹	(688,534)	(215,880)
Total fees and charges	<u>2,476,871</u>	<u>1,743,874</u>

Accounting Policy

Administered revenues relate 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.

¹Fees paid under the *High Court of Australia (Fees) Regulations 2012* (Fee Regulations) form part of the Consolidated Revenue Fund on receipt. Refunds of fees, in circumstances prescribed by Section 15 of the Fee Regulations, are paid from the Consolidated Revenue Fund. The High Court's annual departmental appropriation, on its terms, support the refunds that were paid in the 2020-21 financial year and prior years. The Court is seeking authorisation to use the special appropriation under Section 77 of the *Public Governance, Performance and Accountability Act 2013* to be used for future repayments under the Fee Regulations.

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

	2021	2020
	\$	\$
Note 3.1A: Cash and Cash Equivalents		
Cash on hand or on deposit	<u>1,480,863</u>	<u>1,444,530</u>
Total cash and cash equivalents	<u>1,480,863</u>	<u>1,444,530</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	<u>16,911</u>	<u>4,196</u>
Total goods and services receivables	<u>16,911</u>	<u>4,196</u>

The contract assets are associated with point in time contracts.

Other receivables

Statutory receivables - goods and services tax ATO	<u>75,607</u>	<u>80,097</u>
Interest	<u>3,921</u>	<u>34,304</u>
Other Receivables	<u>48,746</u>	<u>8,624</u>
Total other receivables	<u>128,274</u>	<u>123,025</u>
Total trade and other receivables (gross)	<u>145,185</u>	<u>127,221</u>
Less impairment loss allowance	<u>(1,110)</u>	<u>(1,110)</u>
Total trade and other receivables (net)	<u>144,075</u>	<u>126,111</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 (2021)

	Land	Buildings	Library holdings	Other PP&E	Heritage and cultural ¹	Computer software	Other intangibles	Total
	\$	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2020								
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)
Total as at 1 July 2020	10,200,000	203,363,529	11,361,373	3,591,890	4,767,468	509,330	34,972	233,828,562
Opening balance adjustment	-	-	2,273	-	-	-	-	2,273
Adjusted total as at 1 July 2020	10,200,000	203,363,529	11,363,646	3,591,890	4,767,468	509,330	34,972	233,830,835
Additions:								
By purchase	-	1,284,124	806,778	381,444	-	40,107	77,054	2,589,507
By other movements	-	-	-	325,500	270,500	-	-	596,000
Right-of-use assets	-	-	-	62,049	-	-	-	62,049
Revaluations and impairments recognised in other comprehensive income	-	5,853,438	-	-	(19,583)	-	-	5,833,855
Impairments recognised in the operating result	-	(18,872)	(4,658)	(2,444)	-	-	(24,833)	(50,807)
Depreciation and amortisation expense	-	(5,443,699)	(1,128,200)	(739,382)	-	(227,276)	(4,706)	(7,543,263)
Depreciation on right-of-use assets	-	-	-	(73,931)	-	-	-	(73,931)
Disposals:								
Other disposals	-	-	(17,385)	(3,888)	-	-	-	(21,273)
Other movements of right-of-use assets	-	-	-	(12,674)	-	-	-	(12,674)
Movements:								
Transfers between asset classes	-	-	-	63,000	(63,000)	-	-	-
Total as at 30 June 2021	10,200,000	205,038,520	11,020,181	3,591,564	4,955,385	322,161	82,487	235,210,298
Total as at 30 June 2021 represented by:								
Gross book value	10,200,000	205,112,574	12,288,732	5,062,620	4,955,385	1,694,719	94,821	239,408,851
Accumulated depreciation and impairment	-	(74,054)	(1,268,551)	(1,471,056)	-	(1,372,558)	(12,334)	(4,198,553)
Total as at 30 June 2021	10,200,000	205,038,520	11,020,181	3,591,564	4,955,385	322,161	82,487	235,210,298
Carrying amount of right-of-use assets	-	-	-	82,610	-	-	-	82,610

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

¹Buildings 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.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 7.4. On 30 June 2021, independent valuers conducted valuations on land and buildings, and heritage and cultural assets.

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

The Court has contracts for capital projects in progress for IT systems upgrades, replacement of office furniture and other minor building works.

	2021	2020
	\$	\$
Commitments are payable as follows:		
Within 1 year	<u>584,611</u>	<u>292,526</u>
Total commitments¹	<u>584,611</u>	<u>292,526</u>

¹Including GST.

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:

	2021	2020
Building assets	5 to 161 years	5 to 161 years
Infrastructure, plant, and equipment	1 to 46 years	1 to 46 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 2021. 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 (2019-20: 3 years), other intangibles is 10 years. (2019-20: 10 years)

All intangible assets were assessed for indications of impairment as at 30 June 2021.

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2021	2020
	\$	\$
Note 3.2B: Other Non-Financial Assets		
Prepayments	<u>258,516</u>	<u>144,681</u>
Total other non-financial assets	<u>258,516</u>	<u>144,681</u>

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

3.3. Payables

Note 3.3A: Suppliers

Trade creditors	191,243	210,496
Accruals	<u>444,146</u>	<u>228,887</u>
Total suppliers	<u>635,389</u>	<u>439,383</u>

Settlement is usually made within 30 days.

Note 3.3B: Other Payables

Wages and salaries	197,202	174,766
Superannuation	24,178	18,427
Unearned revenue	<u>25,806</u>	<u>25,664</u>
Total other payables	<u>247,186</u>	<u>218,857</u>

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.4. Interest Bearing Liabilities

	2021	2020
	\$	\$
Note 3.4A: Leases		
Finance leases	82,457	108,468
Total leases	82,457	108,468

Total cash outflow for leases for the year ended 30 June 2021 was \$89,394 (2019-20: \$72,408)

Maturity analysis - contractual undiscounted cash flows

Within 1 year	52,847	73,727
Between 1 to 5 years	30,828	36,116
Total leases	83,675	109,843

The High Court in its capacity as lessee has a total of 8 motor vehicle leases. All the motor vehicles are carried at cost with most leases expiring between 1 to 5 years. All the leases have the option to extend the terms.

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

Accounting Policy

For all new contracts entered into, the Court considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

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

	2021	2020
	\$	\$
<u>Note 4.1A: Cash and Cash Equivalents</u>		
Cash on hand or on deposit	<u>152,172</u>	<u>1,978</u>
Total cash and cash equivalents	<u>152,172</u>	<u>1,978</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 2021

	<i>Appropriation Act</i>	Appropriation applied in 2020-21 (current and prior years)	Variance
	Annual Appropriation \$		
Departmental			
Ordinary annual services	16,099,000	16,099,000	-
Capital Budget (DCB) ¹	2,556,000	2,556,000	-
Other services			
Equity Injections	1,994,000	1,994,000	-
Total departmental	20,649,000	20,649,000	-

Annual Appropriations for 2020

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

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.

¹Departmental 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

	2021	2020
	\$	\$
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income		
Income	(506,936)	(4,503,711)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	7,543,263	7,147,038
Plus: depreciation of right-of-use assets	73,931	71,531
Less: lease principal repayments	(88,059)	(70,229)
Net Cash Operating Surplus/ (Deficit)	7,022,199	2,644,629

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

	2021	2020
	\$	\$
Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement		
Cash and cash equivalents as per		
Cash flow statement	1,480,863	1,444,530
Statement of financial position	1,480,863	1,444,530
Discrepancy	-	-
Reconciliation of net cost of services to net cash from/(used by) operating activities		
Net (cost of)/contribution by services	(22,439,791)	(23,892,554)
Revenue from Government	16,099,000	15,629,000
Adjustments for non-cash items		
Depreciation / amortisation	7,617,194	7,218,569
Gain - assets recognised for the first time	(596,000)	-
Gain - other	(480)	-
Net write down of non-financial assets	50,807	1,714,493
Losses from sale of assets	1,172	-
Movements in assets and liabilities		
Assets		
(Increase) / decrease in net receivables	(17,963)	90,416
(Increase) / decrease in prepayments	(113,835)	(31,549)
Liabilities		
Increase / (decrease) in employee provisions	(193,793)	256,418
Increase / (decrease) in supplier payables	196,005	(296,930)
Increase / (decrease) in other payable	28,328	59,116
Net cash from/(used by) operating activities	630,644	746,979

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

	2021	2020
	\$	\$
Note 6.1: Employee Provisions		
Annual leave	936,860	898,907
Long service leave	<u>2,157,205</u>	<u>2,388,951</u>
Total employee provisions	<u>3,094,065</u>	<u>3,287,858</u>

Accounting Policy

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

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

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

Leave

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

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

The liability for long service leave has been determined by reference to the shorthand method standard factors as at 30 June 2021. 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:

	2021	2020
	\$	\$
Note 6.2: Senior Executive Remuneration Expense for the Reporting Period		
Short-term employee benefits	1,202,948	1,201,218
Post-employment benefits	197,654	202,542
Other long-term employee benefits	<u>(29,336)</u>	<u>82,925</u>
Total key management personnel remuneration expenses¹	<u>1,371,267</u>	<u>1,486,685</u>

The total number of key management personnel that are included in the above table are 4 (2019-20: 4).

¹ 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 2020-21 the Court spent \$311,863 (2019-20: \$344,359) 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

Unquantifiable contingent asset

At 30 June 2021, the Court held an unquantifiable contingent asset in relation to an insurance claim for hail damage to the roof of the High Court building in Canberra. The Court's claim is being assessed by the Court's insurer. (2020: 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

	2021	2020
	\$	\$
Note 7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Term deposits	12,000,000	9,500,000
Cash at bank	1,480,863	1,444,530
Receivable for goods and services	16,911	4,196
Total financial assets at amortised cost	13,497,774	10,948,726
Total financial assets	13,497,774	10,948,726
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	191,243	210,496
Accrued expenses	444,146	228,887
Total financial liabilities measured at amortised cost	635,389	439,383
Total financial liabilities	635,389	439,383
Note 7.2B: Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue (other investments)	67,573	136,967
Interest revenue (bank accounts)	1,399	12,678
Net gains/(losses) financial assets at amortised cost	68,972	149,645
Net gains/(losses) from financial assets	68,972	149,645

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

7.3. Administered - Financial Instruments

	2021	2020
	\$	\$
Note 7.3A: Categories of Financial Instruments		
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	152,172	1,978
Total financial assets at amortised cost	152,172	1,978
Total financial assets	152,172	1,978
Financial Liabilities		
Financial liabilities measured at amortised cost		
Other payables	-	159,065
Total financial liabilities measured at amortised cost	-	159,065
Total financial liabilities	-	159,065

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. All other asset classes are revalued on a rolling cycle every three years. 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

	Fair value measurements at the end of the reporting period	
	2021	2020
	\$	\$
Non-financial assets		
Land	10,200,000	10,200,000
Buildings on freehold land	205,038,520	203,363,529
Heritage and cultural	4,955,385	4,767,468
Property, plant and equipment	3,508,954	3,484,724
Library holdings	11,020,181	11,361,373
Total non-financial assets	234,723,040	233,177,094
Total fair value measurements of assets in the statement of financial position	234,723,040	233,177,094

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

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8. Other Information

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

8.1. Current/non-current distinction for assets and liabilities

	2021	2020
	\$	\$
Note 8.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,480,863	1,444,530
Trade and other receivables	144,075	126,111
Other investments	12,000,000	9,500,000
Other non-financial assets	258,516	144,681
Total no more than 12 months	13,883,454	11,215,322
More than 12 months		
Land	10,200,000	10,200,000
Buildings	205,038,520	203,363,529
Heritage and cultural	4,955,385	4,767,468
Plant and equipment	3,591,564	3,591,890
Library Holdings	11,020,181	11,361,373
Computer software	322,161	509,330
Other intangibles	82,487	34,972
Assets held for sale	-	2,273
Total more than 12 months	235,210,298	233,830,835
Total assets	249,093,752	245,046,157
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	635,389	439,383
Other payables	247,186	218,857
Leases	35,099	60,979
Employee provisions	2,850,373	3,111,621
Total no more than 12 months	3,768,047	3,830,840
More than 12 months		
Leases	47,358	47,489
Employee provisions	243,692	176,237
Total more than 12 months	291,050	223,726
Total liabilities	4,059,097	4,054,566

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

	2021	2020
	\$	\$
<u>Note 8.2A: Administered - Current/non-current distinction for assets and liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	<u>152,172</u>	<u>1,978</u>
Total no more than 12 months	<u>152,172</u>	<u>1,978</u>
Total assets	<u>152,172</u>	<u>1,978</u>
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	<u>-</u>	<u>159,065</u>
Total no more than 12 months	<u>-</u>	<u>159,065</u>
Total liabilities	<u>-</u>	<u>159,065</u>

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8.2. Public Money in the Custody of the Court

	2021	2020
	\$	\$
Suitor's Fund		
Balances as at July 2020	26,250	27,000
Amounts received	10,168	250
Amounts deducted/paid out	(3,918)	(1,000)
Balance as at 30 June 2021	<u>32,500</u>	<u>26,250</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

ANNEXURES

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 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

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

Parques Place, Parkes ACT 2600
Postal Address: PO Box 6309
Kingston ACT 2604

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

Offices around Australia

Sydney

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

Registry telephone: (02) 9230 8369
Registry facsimile: (02) 9230 8376

Melbourne

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

Registry telephone: (03) 8600 3001
Registry facsimile: (03) 8600 3007

Brisbane

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

Registry telephone: (07) 3248 1100
Registry facsimile: (07) 3248 1260

Perth

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

Registry telephone: (08) 9268 7100
Registry facsimile: (08) 9221 3261

Adelaide

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

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

Hobart

Supreme Court of Tasmania
Salamanca Place, Hobart TAS 7000

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

Darwin

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

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

Annexure B

Staffing overview

This Annexure comprises two tables which provide a profile of the Court administration staff as at 30 June 2021.

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 2021 the High Court employed 35 full-time and part-time ongoing staff; 36 full-time and part-time non-ongoing staff and 29 casual staff.

Staff distribution by branch, as at 30 June 2021

Branch	Ongoing		Non-ongoing		Casual	Total	
	Full time	Part time	Full time	Part time		2021	2020
CE&PR	1	0	1	1	0	3	3
Chambers	2	0	20	3	0	25	26
Corporate Services	11	2	0	1	0	14	16
Library	5	3	0	0	0	8	7
Public Information	1	0	2	0	17	20	20
Registry	6	4	4	4	12	30	27
TOTAL	26	9	27	9	29	100	99

Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender, as at 30 June 2021

Classification	Ongoing				Non-ongoing				Casual		Total			
	Full Time		Part Time		Full Time		Part Time				2021		2020	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M
HCE1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HCE2	0	1	0	0	0	0	0	0	13	5	13	6	10	9
HCE3	0	1	3	0	0	0	1	0	7	2	11	3	9	4
HCE4	2	1	3	0	0	1	0	0	1	0	6	2	6	1
HCE5	1	1	1	0	11	3	0	0	0	0	13	4	14	6
HCE6	4	2	0	0	5	2	4	0	0	0	13	4	11	6
EL1	6	1	1	0	0	0	2	1	1	0	10	2	6	6
EL2	0	4	0	1	1	2	1	0	0	0	2	7	3	4
Senior Executive	1	0	0	0	1	1	0	0	0	0	2	1	1	2
Office Holder	0	0	0	1	0	0	0	0	0	0	1	0	1	0
TOTAL	14	11	8	2	18	9	8	1	22	7	71	29	61	38
GRAND TOTAL	35				36				29		100			







HIGH COURT OF AUSTRALIA

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