



HIGH COURT OF AUSTRALIA

Annual Report
2023–24



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HIGH COURT OF AUSTRALIA

High Court of Australia
Canberra ACT 2600

26 November 2024

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 2024, 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

The Honourable Mark Dreyfus KC MP
Attorney-General
Parliament House
Canberra ACT 2600



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PART 1

PREAMBLE



PART 1

PREAMBLE

This is the 45th report prepared as required by the
High Court of Australia Act 1979 (Cth).

Enquiries or comments concerning this report may be directed to:

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Kingston ACT 2604

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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.



Leopard, Maria Janowska, High Court Collection

PART 2

CHIEF JUSTICE'S OVERVIEW



PART 2

CHIEF JUSTICE'S OVERVIEW

The Australian Constitution establishes an integrated system of Australian courts. The High Court sits at its apex as the nation's ultimate court of appeal. 2023–24 saw significant changes in the composition of the Court. On 5 November 2023, the Honourable Susan Kiefel AC retired as its 13th Chief Justice. On 6 November 2023, I was sworn in as the 14th Chief Justice. On the same day, the Honourable Robert Beech-Jones was sworn in as its 57th Justice. Justice Beech-Jones had previously served on the New South Wales Supreme Court, most recently as the Chief Judge of its Common Law Division.

Chief Justice Kiefel's distinguished career included being the first woman to be appointed as Chief Justice of Australia. She was also the first woman to be appointed silk in Queensland. Her Honour served on both the Supreme Court of Queensland and the Federal Court of Australia, and was appointed to the High Court in 2007, and as Chief Justice in 2017. In addressing the Court at Chief Justice Kiefel's retirement ceremony, the Attorney-General of the Commonwealth, the Hon Mark Dreyfus MP KC, referred to her Honour's incisive intellect, clear writing style and her promotion of greater clarity, confidence and consistency in the law.

In November 2023, the Court revised its processes for consideration of applications for special leave to appeal, applications for leave to appeal and applications for removal under s 40 of the *Judiciary Act 1903* (Cth). Where an applicant is represented, all seven Justices generally determine the application. Applications are referred to Justices at the commencement of each sitting period. Justices meet on the first Monday of the following sitting period to consider the applications and decisions are published on the first Thursday of that sitting period.

Decisions on applications are published on the Court's website rather than in open court.

In 2023–24, the Full Court decided 323 special leave applications and 10 applications for removal. The Full Court decided 40 appeals, 3 cases involving applications for constitutional writs, 2 cases stated and 2 causes removed.

In addition to judicial duties, I and the Justices delivered numerous extra-curial speeches, lectures and authored various publications. An overview of that extra-curial activity for the 2023–24 year is also included in this report.

In May 2024, the Fair Work Commission approved the High Court of Australia Enterprise Agreement 2024–2027. The Agreement was negotiated between the Court, staff bargaining representatives and the Community and Public Sector Union. The Agreement received overwhelming support in an all-staff vote: 91.5% of eligible staff voted, and of those, 96.5% voted in favour of the Agreement. I thank all staff and representatives involved in the negotiations who ensured a successful outcome.

The Court completed a major project to replace carpets in the three Canberra courtrooms, public areas of the building and administrative areas. A number of major capital projects were also commenced, including the replacement of the Court's ageing audio-visual equipment in the three courtrooms, the replacement of five lifts, the replacement of the Court's original main switchboard and the replacement of one of the heating, cooling, and ventilation systems.

I take this opportunity to thank all staff of the Court for their professionalism, skill and diligence in providing assistance to the Justices in the year ended 30 June 2024.

PART 3

JUSTICES OF THE COURT AND JUDICIAL LEADERSHIP ACTIVITIES



PART 3

JUSTICES OF THE COURT AND JUDICIAL LEADERSHIP ACTIVITIES

As at 30 June 2024, the seven Justices of the Court were:

Chief Justice Stephen Gageler AC



Stephen John Gageler was appointed to the Court in October 2012, and was sworn in as Chief Justice in November 2023. At the time of his appointment to the High Court, 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. Chief Justice Gageler was appointed a Companion in the General Division of the Order of Australia in 2017.

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 practiced 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 Professorial 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.

Justice Jayne Jagot



Jayne Margaret Jagot was appointed to the Court in October 2022. She was a judge of the Federal Court of Australia from 2008 until her appointment. Between 2006 and 2008, she was a judge of the Land and Environment Court of New South Wales. Before her appointment as a judge, she practised as a solicitor between 1991 and 2002 and as a barrister between 2002 and 2006.

Justice Robert Beech-Jones



Robert Thomas Beech-Jones was appointed to the Court on 6 November 2023. At the time of his appointment, he was the Chief Judge at Common Law and a Judge of Appeal of the Supreme Court of New South Wales, having been appointed to that Court in 2012. Justice Beech-Jones was educated in Tasmania before obtaining a Bachelor of Science and Bachelor of Laws with Honours from the Australian National University. He was admitted as a solicitor of the Supreme Court of New South Wales in 1988 and as a barrister in 1992. He was appointed Senior Counsel in 2006.

Retirement of Chief Justice Susan Kiefel AC



Susan Mary Kiefel was appointed Chief Justice of the High Court of Australia in January 2017 and retired in November 2023. 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.

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 Court, the Federal Circuit and Family Court, and the Supreme Courts of each of the States and Territories, together with the Chief Justice of New Zealand. As at 30 June 2024, 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 the Council receives on the work of the National Judicial College, the Judicial Council on Diversity and Inclusion, the Law Admissions Consultative Committee, and the Legal Services Commission, it has an overview function in relation to judicial education, cultural diversity awareness relevant to access to justice and legal education, practical legal training and admission standards. It also promotes the harmonisation of court rules around Australia through its Harmonisation Committee.

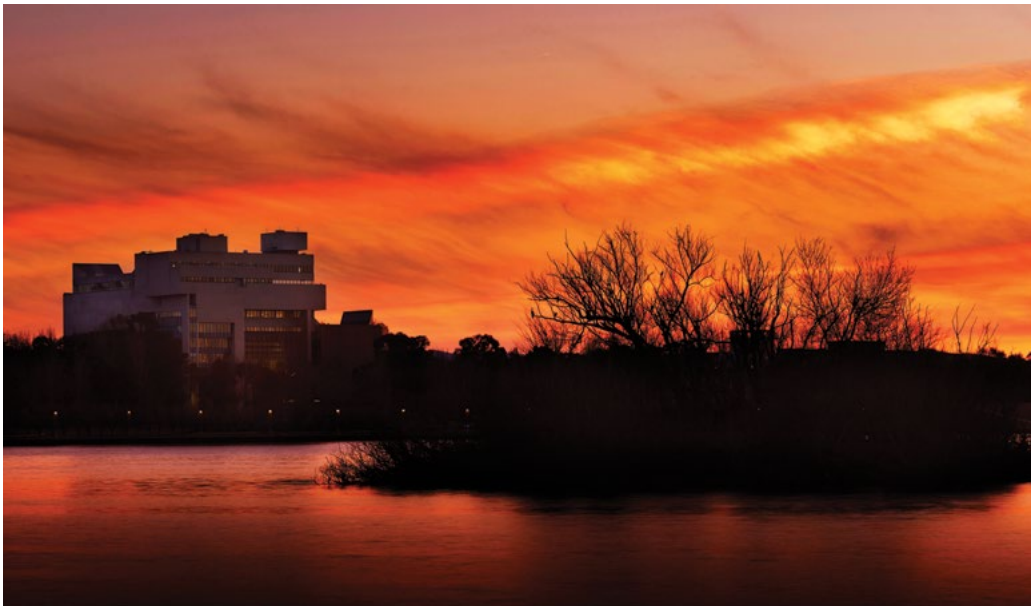
The Council met in October 2023 and June 2024. It considered, amongst other things: judicial education and other assistance in the Asia Pacific region, judicial impartiality and judicial appointment processes.

Extra-Judicial Activities of Justices of the Court

Beyond the judicial work of the Court, the Justices are active in delivering speeches and publishing scholarly articles, both nationally and internationally. **Chief Justice Gageler** attended the Supreme Court Conference of New South Wales, the Yale 2023 Global Constitutional Seminar, gave the John William Perry Oration for the Hellenic Australian Lawyers Association, gave the Sir Anthony Mason Oration at the University of Melbourne Law School, participated in the Supreme Court and Federal Court Judges' Conference, attended the Pacific Justice Sector Program Chief Justices' Leadership Forum in Samoa, delivered the National Judicial College John Doyle Oration, spoke at the Dedication to the new Sir Cyril Walsh KBE Law Library at St John's College at the University of Sydney, attended the J20 Summit of Head of Supreme Courts in Rio de Janeiro, attended the American Law Institute Annual Meeting in San Francisco, delivered the keynote address at the Federal Circuit and Family Court of Australia Judicial Plenary and spoke at the Hunter Valley Federal Law Conference. **Justice Gordon** delivered the Margaret Stone Lecture at the University of New South Wales, addressed the Victorian Bar Readers Course, delivered the Shared Values keynote address, and continues to teach at the University of Melbourne where she is a Professorial Fellow. **Justice Edelman** published several academic works, including *Shaping the Law of Obligations: Essays in Honour of Professor Ewan McKendrick KC* (Oxford University Press), and provided contributions to *Standing in Private Law: Powers of Enforcement in the Law of Obligations and Trusts* (Timothy Lau, Oxford University Press), *Equity Today 150 years after the Judicature Reforms* (McFarlane and Elliott (eds), Hart Publishing), published in the *Law Quarterly Review*, and gave the Sir

Harry Gibbs Memorial Oration at the Conference of the Samuel Griffith Society. **Justice Steward** introduced the Sir Harry Gibbs Memorial Oration in 2023 and 2024, spoke at the University of Melbourne Master of Laws Civil Appeals program, and addressed the Australian Institute of Judicial Administration Appellate Judge's Conference in Adelaide. **Justice Gleeson** attended the International Society of Public Law 2023 Conference in Wellington and participated in a Roundtable on *Responsive Judicial Review* (Dixon, OUP), delivered a lecture with Olivia Ronan, "Freedom of Communication as a Constitutional Value" at Gonville and Caius College at the University of Cambridge, participated in the Judicial College of Victoria – Back to Country Program, spoke to students about "Aspects of Judicial Impartiality" at the Law School of the University of Technology Sydney, gave the 2024 Barry O'Keefe Memorial Lecture at the Australian Catholic University "The Legal Case for Mercy", gave a lecture to the Middle Temple International Sub-Committee "Trends in International Law Litigation: An Australian Perspective", and delivered the keynote address at the Queensland Magistrates' State Conference. **Justice Jagot** was a guest

speaker at the University of New South Wales "Evening with a Justice", gave the Minds Count Annual Lecture "Burning Bright without Burning Out", attended the New South Wales Supreme Court Annual Conference, delivered the Sir Zelman Cowen Lecture "Trying to Understand Antisemitism Today", chaired the 2024 Gilbert and Tobin Constitutional Law Conference session on the High Court on Constitutional Law, was the keynote speaker at the South Australian Bar Association Conference where she delivered a paper "Some Thoughts on the Law, Advocacy and Judging", gave the keynote address at the ACT Supreme Court Conference "Aboriginal Land Rights in the ACT", and delivered the Spigelman Oration "The Myth and the History of Continuity in the Common Law". **Justice Beech-Jones** gave the keynote address at the National Judicial Orientation Program of the National Judicial College of Australia in Brisbane, was the guest speaker at the NSW District Court Conference, gave the Class Action Symposium where he spoke on "Federalism, the Courts and Class Actions", and was the guest speaker at events held by the New South Wales Bar Association and the Victorian Bar Association.





PART 4

THE WORK OF THE COURT IN 2023–24



PART 4

THE WORK OF THE COURT IN 2023–24

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 2023–24 was 34 per cent (compared to 31 per cent in 2022–23).

The *High Court Rules 2004* provide that the Court may determine leave and special leave applications on the papers without an oral hearing. In those cases, the applications are not listed for hearing but for determination. Eighty-eight per cent of the applications decided in 2023–24 were finalised without an oral hearing; the figure in 2022–23 was 67 per cent¹.

Ninety-eight per cent of the applications for leave or special leave to appeal decided by the Court during the reporting year were completed within nine months of filing; the figure for 2022–23 was 97 per cent.

Year of filing	Number of SLAs filed
2019/20	455
2020/21	407
2021/22	382
2022/23	311
2023/24	314

Year of determination	Granted	Refused	Other ¹
2019/20	52	409	23
2020/21	48	329	7
2021/22	53	334	12
2022–23	37	283	14
2023–24	46 ²	277	12

- 1 Includes matters deemed abandoned or discontinued.
2 Includes two matters which have been referred to the Full Court to be argued as if on appeal. One of those has a final outcome and the appeal determined figures following have been adjusted to reflect that outcome.

Elapsed time for special leave applications determined by the 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
2019/20	133	291	27	8	2
2020/21	51	251	61	10	4
2021/22	62	194	114	14	3
2022/23	52	185	73	6	5
2023/24 ³	67	228	21	5	2

3 Includes one special leave application which was referred to the Full Court in the last financial year, one which was referred in this financial year which has been finally determined and does not include the special leave application referred to the Full Court this financial year which has not yet been finally determined.

1 This increase reflects the new procedures for the determination of applications for special leave to appeal introduced in November 2023

Civil / Criminal Special leave applications filed by origin

	Civil		Criminal	
	Rep	Unrep	Rep	Unrep
High Court	0	10	0	1
Federal Court	51	15	0	0
FedCir&Fam Court	8	12	0	0
Family Court	1	0	0	0
Supreme Court ACT	2	2	3	0
Supreme Court NSW	40	17	24	6
Supreme Court NT	1	0	0	0
Supreme Court Qld	12	9	9	1
Supreme Court SA	6	4	6	0
Supreme Court Tas	2	0	1	0
Supreme Court Vic	15	16	12	2
Supreme Court WA	10	7	5	4
TOTALS	148	92	60	14
	240		74	

Civil / Criminal Special leave applications finalised by origin

	Civil		Criminal	
	Rep	Unrep	Rep	Unrep
High Court	0	11	0	2
Federal Court	62	20	0	0
FedCir&Fam Court	7	11	0	0
Family Court	1	0	0	0
Supreme Court ACT	1	1	3	0
Supreme Court NSW	40	17	23	8
Supreme Court NT	2	0	1	0
Supreme Court Qld	18	8	11	3
Supreme Court SA	6	5	4	0
Supreme Court Tas	2	0	1	0
Supreme Court Vic	14	12	18	2
Supreme Court WA	8	6	6	1
TOTALS	161	91	67	16
	252		83	

Includes 12 matters discontinued or disposed of by consent.

Appeals

Fifty-three per cent of the 40 appeals decided by the Court during the reporting year were completed within nine months of filing; the figure for 2022–23 was 75 per cent. In 95 per cent of cases decided by the Court in the period, judgment was delivered within six months of the hearing, in 28 per cent of cases judgment was delivered within 3 months of hearing. The Court referred a criminal and two civil special leave applications to be argued as if on appeal in the period, one of these has not yet been finally determined. One criminal special leave application referred to the Court in the previous financial year was determined in the period. One civil appeal had special leave revoked. The determination figures have been adjusted to include these as final outcomes.

Year of filing	Number of Appeals filed	Year of determination	Allowed	Dismissed	Other
2019/20	57	2019/20	36	19	0
2020/21	46	2020/21	23	20	0
2021/22	37	2021/22	23	24	0
2022/23	40	2022/23	25	12	0
2023/24	43	2023/24	20 ¹	23 ²	0

- 1 includes two special leave applications referred to the Full Court which were granted and allowed.
- 2 includes one appeal where special leave was revoked and one special leave application referred to the Full Court which was dismissed.

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
2019/20	0	8	29	18	0
2020/21	0	9	21	12	1
2021/22	0	2	26	11	7
2022/23	0	11	16	8	1
2023/24	1	2	18	14	5

Civil / Criminal Appeals filed by origin

	Civil	Criminal
High Court	0	0
Federal Court	16	0
FedCir&Fam Court	0	0
Family Court	0	0
Supreme Court ACT	0	0
Supreme Court NSW	8	4
Supreme Court NT	0	0
Supreme Court Qld	3	2
Supreme Court SA	1	1
Supreme Court Tas	1	0
Supreme Court Vic	3	3
Supreme Court WA	1	0
TOTALS	33	10

Civil / Criminal Appeals determined by origin

	Civil	Criminal
High Court	0	0
Federal Court	9	0
FedCir&Fam Court	0	0
Family Court	0	0
Supreme Court ACT	0	3
Supreme Court NSW	7	5
Supreme Court NT	1	1
Supreme Court Qld	3	4
Supreme Court SA	1	1
Supreme Court Tas	0	0
Supreme Court Vic	2	3
Supreme Court WA	0	0
TOTALS	23	17

Includes 1 appeal disposed of by consent

Original jurisdiction

Cases filed in the original jurisdiction

Year of filing	Writs of Summons	Constitutional Writs	Electoral	Removals	Cause Removed	Other
2019/20	13	42	3	7	2	20
2020/21	10	36	0	5	3	17
2021/22	12	19	0	17	4	28
2022/23	6	22	0	7	1	25
2023/24	10	23	0	10	5	31

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 2023–24, the Full Court published 7 judgments dealing with 7 cases filed in the original jurisdiction.

The Court sits as the Court of Disputed Returns to try petitions disputing the validity of elections or returns of persons to the House of Representatives or the Senate. There were no election petitions filed in the period.

Elapsed time for original jurisdiction matters dealt with by the Full Court following a hearing 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
2019/20	0	1	0	5	2
2020/21	1	4	3	2	1
2021/22	0	1	1	1	3
2022/23	0	1	4	2	3
2023/24 ¹	2	0	1	1	3

¹ In addition, 10 removal application and an application for constitutional writs were determined by the Full Court without a hearing.

Single justice hearings

Number of single justice matters for substantive decisions – broken down by papers / hearing

	Hearing	Papers
Directions	18	0
Stay	0	2
Final orders for Constitutional Writs	0	5
Applications for leave to issue	0	32
Applications for a pseudonym	0	4
Suppression orders	3	0
Removal Application	0	1
Application to reopen	1	0
Costs	0	1
	22	45





PART 5

THE ADMINISTRATION OF THE COURT



PART 5

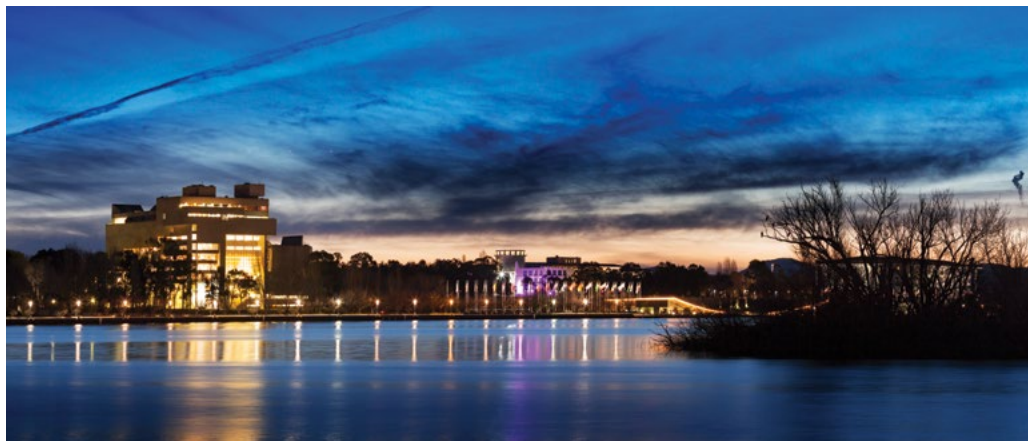
THE ADMINISTRATION OF THE COURT

With the enactment of the *High Court of Australia Act 1979* (Cth), the Court was given responsibility for its own administration (section 17). The Chief Executive & Principal Registrar (“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)).

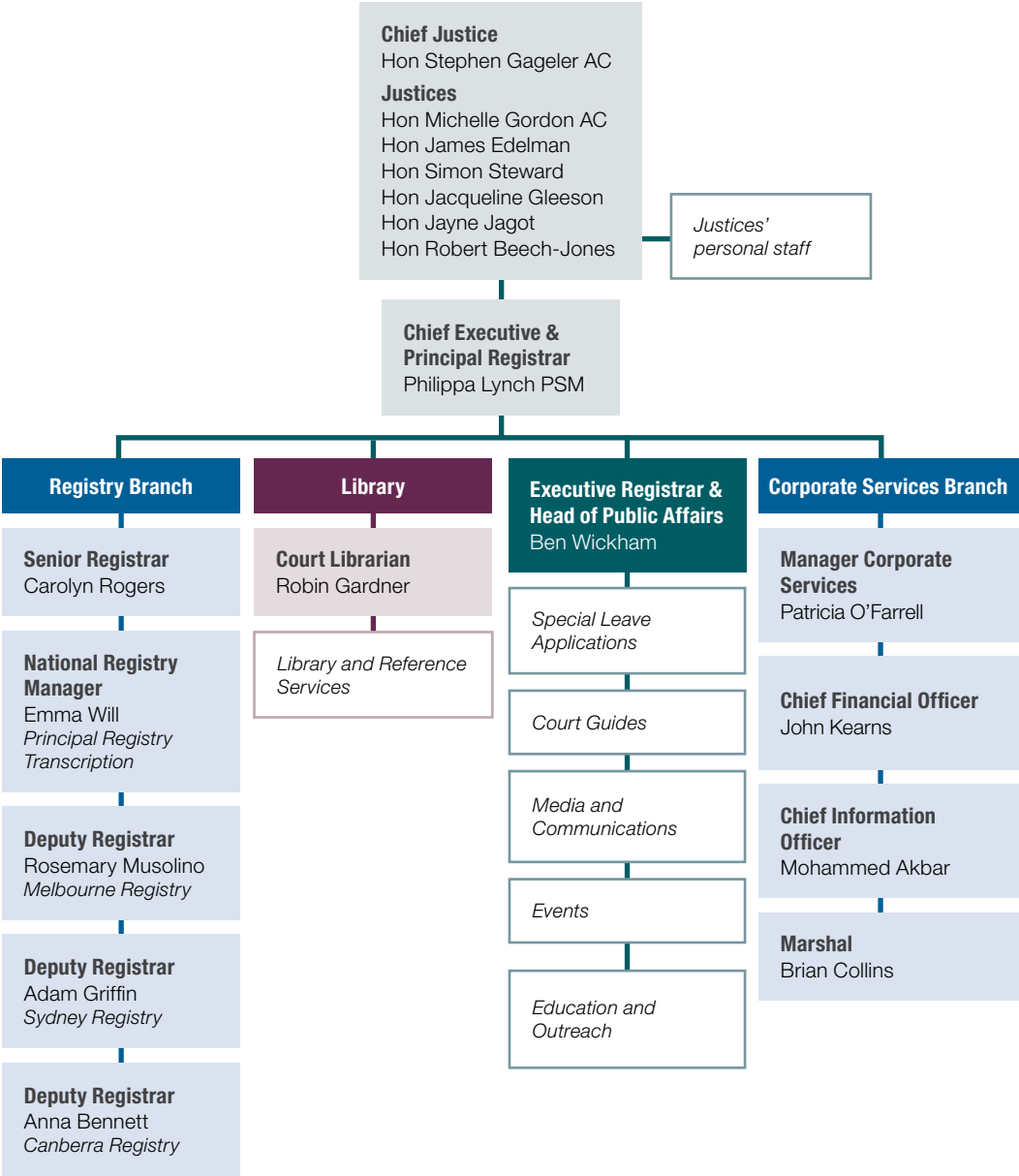
The CE&PR has power to ‘do all things that are necessary or convenient to be done for or in connection with the performance of his or her functions’ (section 19(2) of the *High Court of Australia Act 1979* (Cth)). The CE&PR may appoint such other officers and engage other employees as the Court considers necessary (section 26(1) and (3)). The terms and conditions of employment of employees are provided for in the High Court of Australia Enterprise Agreement 2024–2027 and by Determinations made under section 26(4) of the *High Court of Australia Act*. 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 senior team comprises the CE&PR, the Senior Registrar, the Executive Registrar and Head of Public Affairs, the Manager Corporate Services, 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.

The Court Business Meetings between the Justices and the CE&PR are held during each sittings period. The Court Business Meeting receives regular briefings from each area of the Court. As at 30 June 2024, the Court also has an Audit Committee with an independent chair (Mr Robert Cornall AO), a Rules Committee and a Workplace Conduct Committee.



High Court of Australia organisational chart as at 30 June 2024



Public information and education

The Court's public education and visitor programs 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 programs and activities in the High Court building in Canberra. It also hosts the Australian Constitution Centre Exhibition which traces the history and evolution of the Australian Constitution, illuminates some of its fundamental principles, and explores the role and history of the Court. 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, audio-visual recordings of hearings (where possible), 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 13,000 followers. The Digital Lodgment System allows any person to do an online search of the publicly available portions of Court files for all matters filed since 2020 on payment of the fee prescribed under the *High Court of Australia (Fees) Regulation 2022* (Cth).

In 2023–24, the Court welcomed approximately 32,000 visitors, including approximately 17,000 school students who participated in the Court's education program. The Court also had groups visit from Indonesia, Thailand, and South Korea, as well as a number of graduates entering various Commonwealth public agencies. The Court has

now subscribed to the Book Canberra Excursions booking portal, which is the central booking portal for schools visiting the national institutions in Canberra. The Court collaborated with the National Archives of Australia to deliver a new *National Triangle Gems* public tour, offered biannually. It also participated in the Parliamentary Education Office's teacher professional development online sessions, *Constitution 101*, and presented at the National History Teacher's Conference delivering *101 on The High Court, the Constitution and significant cases*.

In November 2023, the Honourable Jeffrey Sutton, Chief Judge of the United States Court of Appeals for the Sixth Circuit delivered the Annual High Court Public Lecture, "Who Decides? What Should be Local and What Should be National in Judicial Review".

Justices of the Court traditionally preside over the grand finals of the pre-eminent law students' moots, and this year Justice Beech-Jones presided over the Jessup Moot Australian Grand Final, held in Courtroom 1, where Macquarie University prevailed over the University of Sydney.

The High Court's website is the primary source of information concerning the work of the Court. In 2023–24, there were approximately 2.1 million visitors to the website. Commencing in late-2013, the Court has published most audio-visual recordings of Full Court hearings, ordinarily at the end of each sitting day. There has also been significant interest in the written submissions of parties in Full Court matters, published on the Court's website, with approximately 158,505 hits. The Court's subscription services alert followers and subscribers to upcoming judgments, case summaries, judgment summaries and publications. At the end of 2023–24 there were approximately 29,000 subscribers to these services.

Administrative outcomes and activities

Fees

Regulation 11 of the *High Court of Australia (Fees) Regulation 2022* 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 or in immigration detention, 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 refusals during the reporting period.

During the reporting year 400 cases attracting a filing fee and/or hearing fees were filed in the Court. In 135 of these, or 34 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 34, or 9 per cent, of the cases. The filing and hearing fees foregone in these 169 cases for the entire period amounted to \$567,095.00. The composition of this total is shown in the following table.

Record of fees foregone 2023–24

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	11 (1)(a)	21	\$46,320
Holder of a concession card (exemption)	11(1)(b)	58	\$217,875
Person in public detention (exemption)	11(1)(c)	50	\$139,930
Person under the age of 18 years (exemption)	11(1)(d)	2	\$7,820
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	1	\$3,910
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	3	\$18,300
Financial hardship (waiver of two-thirds fee)	12	34	\$132,940
TOTAL		169	\$567,095

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 3807 new practitioners were added to the register in 2023–24.

Resource management

The Court's budget estimates for 2023–24 were reported in the Attorney-General's Portfolio Budget Statements. The audited financial results for 2023–24 are in Part 5. In 2023–24, income including revenue from appropriations, amounted to \$22.194m, and operating expenses were \$30.214m, resulting in a deficit of \$8.020m. The Court's underlying operating result (excluding unfunded depreciation and other gains) was a surplus of \$0.175m.

In 2023–24 the Court received an equity injection of \$3.563m including departmental capital budget.

The Court has a small administration with 102 employees as at 30 June 2024 (excluding Justices). The full-time equivalent number of employees in 2023–24 was 74.61. From 1 March 2024 a pay rise of 4.0% was made under the High Court of Australia Enterprise Agreement 2024–2027.

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 attracts tens of thousands of visitors from around Australia each year.

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 2023–24 financial statements, which can be found in Part 7 of this report, were reported to the Attorney-General on 9 September 2024. The report was unqualified and there were no significant issues arising from the audit.

Section 47 of the Act requires the Court, as soon as practicable after 30 June in each year, to prepare and submit to the Attorney-General a report relating to the administration of the affairs of the Court under section 17 during the year that ended on that 30 June, together with financial statements in respect of that year in such form as the Finance Minister approves. The Court's Annual Report 2022–23 was submitted to the Attorney-General on 15 December 2023 and it was presented to the Parliament on 19 March 2024.

The Court's internal audits are performed by a contracted auditor. During 2023–24 the internal auditor commenced reviews of:

- IT penetration testing to consider cyber security threat vulnerabilities.
- Value for Money in procurement.

During 2023–24 the Court entered into or made payments under 17 consultancy contracts with a total value of \$420,691 (including GST). The following table reflects consultancies over \$10,000.

Name	Description	Contract Price \$
Aon	Valuation of heritage and cultural and significant furniture.	19,690
Ashurst Australia	Legal advice.	15,694
Australis Facilities Management Pty Ltd	Costing analysis and advice for capital work projects.	26,273
Australian Government Solicitor	General legal advice.	88,409
Confluence Pty Ltd	Public Website Re-development Discovery & IA Blueprint.	32,175
GHD Pty Ltd	Roof damage assessment and advice.	92,046
FTR Pty LTD	Design advice for court room audio visual upgrade.	79,210
Ionize Pty Ltd	Review and update cyber security policies.	15,840
Maher Pty Ltd	Registry design services.	13,618

Human Resources Management

High Court of Australia Enterprise Agreement 2024–2027

In May 2024, the Fair Work Commission approved the High Court of Australia Enterprise Agreement 2024–2027. This Agreement was negotiated between the Court, staff bargaining representatives and the Community and Public Sector Union via a series of meetings. Approximately 92 per cent of eligible staff participated in the vote whether to approve the Agreement, and of those, 96.5% voted in favour of the Agreement.

Work Health and Safety

During 2023–24 the Health and Safety Committee (“HSC”) met four times. The HSC provides an opportunity for employees to raise any issues they have about personal and workplace safety. Nominated HSC Representatives are encouraged to consult within their business areas prior to and after HSC meetings. Information about the Court’s health and safety arrangements and minutes from the HSC meetings can be accessed by employees from the Court’s intranet.

The Court continued its review of all WHS policies to ensure that they are compliant with applicable legislative requirements. In addition, the Court has continued work to enhance the configuration of the electronic platform it uses to record hazards, incidents and near misses to support the Court’s management of WHS risks and to ensure that it is able to provide timely and accurate reporting.

In 2023–24:

- there was one notifiable 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). This notification involved two employees being caught in a lift for a short time. The fault with the lift was rectified quickly and the employees were able to exit the lift safely and suffered no injuries as a result. Comcare determined that no further action was required. In addition, the Court has now commenced the capital project to replace the five lifts in the Canberra building.

- there were no work health and safety investigations conducted, and no notices were given in relation to incidents at the Court's workplaces during 2023–24.
- the Court did participate in two Comcare Proactive Engagements. One in relation to Section 47 of the *Work Health and Safety Act 2011* (Cth) (WHS Act) which requires persons conducting a business or undertaking (PCBUs) to consult with workers who are, or are likely to be, directly affected by a work health and safety matter and one focussing on ensuring that PCBUs have systems and/or arrangements in place to enable them to meet their duties under the WHS Act relating to Incident Management.

In 2023–24, the Court continued its commitment to promoting and sustaining a safe and healthy workplace through the application of policies, procedures, and practices to appropriately protect workers from, and respond to, potential hazards.

Initiatives undertaken to support the Court's commitment to work health and safety included:

- conducting the annual building hazard inspections across the Court's premises.
- delivering ergonomic workstation assessments by suitably qualified persons and providing recommended ergonomic equipment.
- providing employees access to a free annual influenza vaccination.
- promoting and encouraging employees to access the free and confidential counselling services of our employee assistance program.
- wherever practical, supporting employees with the transition back to the workplace through flexible work options.
- consulting with employees about changes in the workplace that may impact health and safety such as construction works within the building.

Training

Over the 2023–24 year, the Court provided, or staff attended or undertook, training in the following areas:

- Moving and Manual Handling Body Stressing
- WHS Due Diligence for Senior Executive
- WHS Awareness Training
- Vicarious Trauma
- First Aid and CPR
- Cybersecurity Training
- Dealing with Difficult Litigants Training
- Fraud and Corruption Awareness
- Privacy Awareness

Employee Consultative Forum

The Court is committed to communication and consulting with employees and recognises the important role consultation has in supporting a collaborative and engaged workplace.

The Employee Consultative Forum (ECF) was established during the 2022–23 year in order to share information and provide an opportunity for employees to discuss terms and conditions of employment. There are six employee representatives on the ECF across all employment levels to give a balanced representation. The ECF meets quarterly, or more regularly if required, and met in September and December 2023, and February and June 2024.

Asset Management

The High Court Building is individually listed on the Commonwealth Heritage List and the High Court National Gallery Precinct is listed on both the National Heritage List and the Commonwealth Heritage List.

The Court has a Conservation Management Plan for the High Court Building in Canberra which has been developed to operate in a manner that is consistent with the National Capital Plan and the Management Plan for the

High Court National Gallery Precinct which in turn are consistent with the National Heritage Principles. In addition to maintaining such an architecturally significant building the Court is also responsible for the maintenance and preservation of original art works, ceramics, other heritage artifacts and heritage furniture which all form part of the rich history of the High Court and the Canberra building.

Any restoration works undertaken in the High Court Building must be done in a manner that preserves the design intent of the building and any maintenance works to replace ageing infrastructure must also be undertaken in a manner that will minimise the impact on the building. All works undertaken in the Canberra building are undertaken in consultation with an expert heritage architect.

This year, the Court completed a major project to replace carpets, with carpets replaced in the three courtrooms, public areas of the building and administrative areas. The carpet chosen replicates the original colours, designs and type of carpet first laid in the Court in 1980 and aims to restore the design intent of the Court's original architects.

During this year, a number of major capital projects were commenced. These include the replacement of the Court's ageing audio-visual equipment in the three courtrooms in the Canberra building, the replacement of the Canberra building's five lifts, the replacement of the Court's original main switchboard and the replacement of HVAC (heating, cooling, and ventilation system) on level 4 of the Canberra building.

In addition, the Court continues to work closely with Comcover to finalise plans for repair work to the High Court roof after hail damage suffered in the early 2020 hailstorm in Canberra. The Court also continues to investigate problems with leaks from the Forecourt and adjoining stairs resulting from deterioration in the original waterproof membrane.

Risk Management

The Court's risk management policy and framework recognises the value of risk management as an essential component of good governance in managing the risks in the administration function of the Court.

The CE&PR and the senior officials of the Court have overarching responsibility for managing and reporting risk to the Audit Committee and to the Court Business Meeting. In 2023–24, the Court maintained risk registers to support the identification, monitoring and review of risks and their controls.

The Court continues to monitor and report on key strategic and enterprise risks through quarterly reporting to the Court Business Meeting to ensure changes in the operating environment, controls and treatment strategies remain effective and six monthly reporting to the Audit Committee.

The Audit Committee has overarching oversight for risk management including the review of risk policy and oversight of strategic risk profiles. Strategic risks relate to the functional responsibilities for the administration of the Court, work health and safety, information security and overarching enterprise management.

Heightened and new risks are escalated to senior management and governance committees for consideration and response.

In addition, the Court continues to collaborate with other agencies or portfolio agencies to ensure that shared risks are monitored and addressed if relevant.

The Court has a continued focus on maturing our positive risk culture and capability following the implementation of the refreshed risk management policy and framework in April 2023.

The Court's risk-management framework aligns with the Commonwealth Risk Management Policy and sets out the Court's approach to managing risk and engaging with opportunity, consistent with our risk appetite and risk tolerance.

The Court monitors and reports on key strategic, project and operational risks through the Risk Management module of the electronic database.

Fraud prevention and control

While the Court is not bound by the *Public Governance, Performance and Accountability Act 2013* (Cth) it has voluntarily adopted the Commonwealth Fraud and Corruption Control Framework (CFCCF) as representative of leading practice in Australian Government fraud control.

The Court's fraud control framework includes policies and processes that minimise fraud risks by preventing, detecting, investigating, recording and reporting instances of fraud and corruption. The fraud control framework is regularly reviewed and aligns with the Commonwealth Fraud Control Framework 2017 as amended.

The Court has fraud prevention, detection, investigation and reporting mechanisms that meet its needs. There have been no significant instances of fraud identified during the period.

Business Continuity Management

The Business Continuity Plan continues to support responses to potential business continuity risks throughout the year. The Court's comprehensive plans and procedures are intended to enable the continuation, or timely resumption, of critical functions and the restoration to normal business operations following a business interruption event. The Business Continuity Command Team was not required to meet throughout the year.

Information Management

During 2023–24 the Court:

- continued work on initiatives to improve cyber security and vulnerability management
- continued enhancements and upgrades to the Digital Lodgment System
- completed work on the cloud-based disaster recovery solution
- completed market approach for consultancy services for the Court Technology Upgrade project
- commenced work on the upgrade of court technology within its three Canberra based Courtrooms
- completed work on the Backup software refresh project
- completed work on redevelopment of the Council of Chief Justices Australia and New Zealand (CCJANZ) website
- commenced work on the market approach for the redevelopment of the public website
- commenced the upgrade of the end-user (laptops and desktops) computer devices
- continued support of remote Court hearings.

Library

Collections

The Court Library's print holdings in Canberra total 155,911 volumes. Canberra collections include the Library's main collections of books, journals, law reports and legislation, chambers collections and the Bar Library collection, which is available to counsel while they appear before the Court. The Library also has a Rare Book collection and High Court Collection. The High Court Collection comprises books by and about the High Court and its Justices. There are also small Library collections in the Sydney and Melbourne High Court Registries and in the Brisbane chambers.

The Library acquires material for the collections in accordance with its Collection Development Policy. During the 2023–24 year, 3,315 volumes were added to the collections.

In 2023 two floors of the Library were recarpeted. The collections on these floors were removed and unavailable for several weeks, but there was minimal disruption to Library services. The collections were reshelfed in a more accessible arrangement.

Research

Library research staff assist with reference and research queries from the Justices and their staff. These queries range from the simple provision of a case or piece of legislation to in-depth research assistance. Reference assistance is also provided to counsel while they appear before the Court. The Library conducts regular legal research training sessions for associates and other Court staff.

Publications

The Library makes the following publications available online on the Court website:

- New Library Books
- The High Court Bulletin – the full archive is published on AustLII and JADE
- Overseas Decisions Bulletin
- Judgments and Judgment Summaries – also provided to AustLII and JADE

The legal profession and members of the public can subscribe to these publications and receive notification when new issues are uploaded to the website.

The Library makes the following publications available on the Library intranet for use within the Court:

- High Court Reported Judgments – updated as each judgment is progressively published in the ALJRs, ALRs and CLRs
- New Weekly Journals
- Daily Press Clippings and Library Updates

The Library maintains and updates the High Court Digital Archive and the Justices' Publications, Speeches and Biographies database. These are for use within the Court but may be made available to researchers on request.



PART 6

BACKGROUND

INFORMATION ON

THE COURT



PART 6

BACKGROUND INFORMATION ON THE COURT

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).

Seat of the Court

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

The High Court Building

The High Court building, situated in the National Triangle 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.

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 (section 37). Timings of the Court's drawdowns 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 is paid from a special appropriation under the *Remuneration Tribunal Act 1973* (Cth).

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 2023–24.

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 2023–24 year, single Justice sittings were generally held in Canberra or by video-conference.

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. Applications for leave or special leave to appeal where an applicant is represented are considered by all seven Justices on the basis of written submissions. Following that consideration a disposition will be published either granting or refusing leave, and in some instances an application may be listed for oral argument.

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 14 Chief Justices and 51 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 2017–2023
- Stephen John Gageler 2023–

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 2007–2017
- Virginia Margaret Bell 2009–2021
- Stephen John Gageler 2012–2023
- Patrick Anthony Keane 2013–2022
- Geoffrey Arthur Akeroyd Nettle 2015–2020
- Michelle Marjorie Gordon 2015–
- James Joshua Edelman 2017–
- Simon Peter Harry Steward 2020–
- Jacqueline Sarah Gleeson 2021–
- Jayne Margaret Jagot 2022–
- Robert Thomas Beech-Jones 2023–



PART 7

FINANCIAL STATEMENTS





INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Report on the annual financial statements

Opinion

In my opinion, the financial statements of the High Court of Australia (the Entity) for the year ended 30 June 2024:

- (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 – Simplified Disclosures 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 2024 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 2024 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;
- Budget Variance Commentary;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement;
- Administered Budget Variance Commentary; and
- Notes to and forming part of the financial statements, comprising material accounting policy information 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 their 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.

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38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

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 – Simplified Disclosures. 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, are 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 2024.

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 2024, based on my audit conducted in accordance with section 43 of the *High Court of Australia Act 1979* and the Australian National Audit Office Auditing Standards.

Australian National Audit Office



Fiona Sheppard
Executive Director

Delegate of the Auditor-General

Canberra
6 September 2024

High Court of Australia


Financial Statements

for the period ended 30 June 2024

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 2024 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– Simplified Disclosures 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 High Court of Australia (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
06 September 2024

Signed.....
John Kearns
Chief Financial Officer
High Court of Australia
06 September 2024

High Court of Australia
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

		2024	2023	Original Budget 2024
	Notes	\$	\$	\$
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	10,641,276	10,156,610	10,317,000
Suppliers	1.1B	10,929,976	10,489,351	11,000,000
Depreciation and amortisation	3.2A	8,195,134	7,769,495	7,740,000
Impairment loss on financial instruments		3,520	-	-
Write-down and impairment of other assets	1.1C	424,335	145,703	-
Finance costs	1.1D	5,622	3,226	2,000
Losses from asset sales		14,420	30,344	-
Total expenses		30,214,283	28,594,729	29,059,000
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	1.2A	440,531	453,701	250,000
Interest		769,781	428,814	430,000
Resources received free of charge	1.2B	3,202,110	3,203,810	3,100,000
Other revenue	1.2C	212,273	78,253	120,000
Total own-source revenue		4,624,695	4,164,578	3,900,000
Gains				
Other gains	1.2D	90,200	-	-
Total gains		90,200	-	-
Total own-source income		4,714,895	4,164,578	3,900,000
Net cost of services		(25,499,388)	(24,430,151)	(25,159,000)
Revenue from Government	1.2E	17,479,000	16,667,000	17,479,000
Deficit		(8,020,388)	(7,763,151)	(7,680,000)
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation reserve		12,592,999	10,496,635	-
Total other comprehensive income		12,592,999	10,496,635	-
Total comprehensive income/(loss)		4,572,611	2,733,484	(7,680,000)
Total comprehensive surplus/(loss)		4,572,611	2,733,484	(7,680,000)

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

For budget variances commentary refer to pages 6-7 of the financial statements.

High Court of Australia
STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

		2024	2023	Original Budget 2024
	Notes	\$	\$	\$
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	1,340,291	2,199,883	3,360,000
Trade and other receivables	3.1B	1,007,806	637,780	621,000
Other investments		12,000,000	12,039,379	5,436,000
Total financial assets		14,348,097	14,877,042	9,417,000
Non-financial assets¹				
Land and buildings	3.2A	231,077,530	224,755,536	213,626,000
Property, plant and equipment	3.2A	15,187,807	14,069,535	16,198,000
Heritage and cultural	3.2A	6,064,140	4,955,325	5,243,000
Intangibles	3.2A	456,293	259,775	559,000
Other non-financial assets	3.2B	301,885	296,994	234,000
Total non-financial assets		253,087,655	244,337,165	235,860,000
Assets held for sale		40,000	-	-
Total assets		267,475,752	259,214,207	245,277,000
LIABILITIES				
Payables				
Suppliers	3.3A	352,649	427,501	1,026,000
Other payables	3.3B	406,430	332,449	27,000
Total payables		759,079	759,950	1,053,000
Interest bearing liabilities				
Leases	3.4A	170,696	208,858	97,000
Total interest bearing liabilities		170,696	208,858	97,000
Provisions				
Employee provisions	6.1	3,299,570	3,134,603	3,647,000
Total provisions		3,299,570	3,134,603	3,647,000
Total liabilities		4,229,345	4,103,411	4,797,000
Net assets		263,246,407	255,110,796	240,480,000
EQUITY				
Contributed equity		122,237,598	118,674,598	122,238,000
Reserves		235,977,767	223,384,768	212,886,000
Accumulated deficit		(94,968,958)	(86,948,570)	(94,644,000)
Total equity		263,246,407	255,110,796	240,480,000

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

¹ Property plant and equipment includes the library and significant furniture collections. Right-of-use assets are also included in the property, plant and equipment category of non-financial assets. Intangibles includes computer software and other intangibles.

For budget variances commentary refer to pages 6-7 of the financial statements.

High Court of Australia
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2024

	2024	2023	Original Budget 2024
	\$	\$	\$
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	118,674,598	115,247,598	118,675,000
Transactions with owners			
Contributions by owners			
Equity injection - appropriation	850,000	850,000	850,000
Departmental capital budget	2,713,000	2,577,000	2,713,000
Total transactions with owners	3,563,000	3,427,000	3,563,000
Closing balances as at 30 June	122,237,598	118,674,598	122,238,000
ACCUMULATED DEFICIT			
Opening balance			
Balance carried forward from previous period	(86,948,570)	(79,185,419)	(86,964,000)
Comprehensive income			
Surplus / (Deficit) for the period	(8,020,388)	(7,763,151)	(7,680,000)
Total comprehensive income	(8,020,388)	(7,763,151)	(7,680,000)
Closing balances as at 30 June	(94,968,958)	(86,948,570)	(94,644,000)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	223,384,768	212,888,133	212,886,000
Comprehensive income			
Other comprehensive income	12,592,999	10,496,635	-
Total comprehensive income	12,592,999	10,496,635	-
Closing balances as at 30 June	235,977,767	223,384,768	212,886,000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	255,110,796	248,950,312	244,597,000
Comprehensive income			
Other comprehensive income	12,592,999	10,496,635	-
Surplus / (Deficit) for the period	(8,020,388)	(7,763,151)	(7,680,000)
Total comprehensive income	4,572,611	2,733,484	(7,680,000)
Transactions with owners			
Contributions by owners			
Equity injection - appropriation	850,000	850,000	850,000
Departmental capital budget	2,713,000	2,577,000	2,713,000
Total transactions with owners	3,563,000	3,427,000	3,563,000
Closing balances as at 30 June	263,246,407	255,110,796	240,480,000

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

For budget variances commentary refer to pages 6-7 of the financial statements.

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 2024

		2024	2023	Original Budget 2024
	Notes	\$	\$	\$
OPERATING ACTIVITIES				
Cash received				
Appropriations		17,479,000	16,667,000	17,479,000
Sale of goods and rendering of services		340,561	402,602	250,000
Interest		744,990	349,788	430,000
Net GST received		954,717	982,845	785,000
Other		213,486	153,780	120,000
Total cash received		19,732,754	18,556,015	19,064,000
Cash used				
Employees		10,425,799	10,093,988	10,176,000
Suppliers		8,988,856	8,911,597	8,685,000
Interest payments on lease liabilities		5,622	3,226	2,000
Total cash used		19,420,277	19,008,811	18,863,000
Net cash from/(used by) operating activities	5.3	312,477	(452,796)	201,000
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		5,266	10,217	-
Investments		39,380	-	4,670,000
Total cash received		44,646	10,217	4,670,000
Cash used				
Purchase of property, plant and equipment		4,683,385	3,652,037	8,289,000
Purchase of investments		-	39,254	-
Total cash used		4,683,385	3,691,291	8,289,000
Net cash from/(used by) investing activities		(4,638,739)	(3,681,074)	(3,619,000)
FINANCING ACTIVITIES				
Cash received				
Capital injection		3,563,000	3,427,000	3,563,000
Total cash received		3,563,000	3,427,000	3,563,000
Cash used				
Principal payments of lease liabilities		96,330	76,984	60,000
Total cash used		96,330	76,984	60,000
Net cash from/(used by) financing activities		3,466,670	3,350,016	3,503,000
Net increase/(decrease) in cash held		(859,592)	(783,854)	85,000
Cash and cash equivalents at the beginning of the reporting period		2,199,883	2,983,737	3,275,000
Cash and cash equivalents at the end of the reporting period	5.3	1,340,291	2,199,883	3,360,000

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

High Court of Australia

BUDGET VARIANCE COMMENTARY

for the period ended 30 June 2024

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>Several items are excluded from the Portfolio Budget Statements estimates (budget) due to either the unpredictable, uncontrollable and/or the unplanned nature of the transaction. These transactions include losses on sale, asset write downs, revaluations adjustments and unplanned one-off gains.</p> <p>During 2023-24 the following write down charges were incurred:</p> <ul style="list-style-type: none"> An impairment adjustment of \$306,885 and losses on sale of \$14,420 were recognised for library materials disposed of that were surplus to requirements. Most of the remaining plant and equipment impairment relates to the disposal \$114,077 of IT items associated with the refresh of Court room audio visual upgrades. <p>Other gains relate to assets recognised for the first time and the receipt of a donated asset. The value of these assets was determined by an independent valuer as at 30 June 2024 but was not budgeted for.</p>	<p>Write down and impairment of other assets and losses from sale of assets (statement of comprehensive income).</p> <p>Property, plant, and equipment (statement of financial position).</p> <p>Other gains (statement of comprehensive income).</p> <p>Heritage and cultural assets (statement of financial position).</p>
Interest revenue is higher than budget as a result of better than expected interest rates increasing returns and invested funds being held for longer due to delays in capital projects.	<p>Interest (statement of comprehensive income)</p> <p>Other investments (statement of financial position).</p>
Other revenue is higher than budget as a result of the unexpected return of prior year expenditure (e.g. Comcare premiums), miscellaneous revenue and recognition of revenue for an insurance claim associated with losses incurred as a result of a water leak in the Court building.	<p>Other revenue (statement of comprehensive income).</p> <p>Other receivables (statement of financial position).</p>
The increase in the asset revaluation reserve predominately relates to the revaluation of the HCA building (\$10,517,596), the revaluation of the heritage and cultural assets (\$741,284) and the revaluation of significant furniture (\$747,859) by independent valuers as at 30 June 2024. Revaluations are not budgeted for due to the unpredictable/uncontrolled nature of the inputs into the re valuation process.	<p>Other comprehensive Income (Statement of comprehensive income)</p> <p>Land & buildings, Heritage and cultural assets and Property plant and equipment and Asset revaluation reserve (statement of financial position).</p>
Investments are \$6,564,000 higher than the original budget. Funding received for capital acquisitions is predominately held in investments and only used when capital acquisition payments are due. The budget allocated for capital additions in 2023-24 was \$8,289,000 however actual expenditure was only \$4,683,385. The variance of \$3,605,615 remains invested. The delay is due to resourcing constraints, timing, and supply chain issues. A number of capital projects are currently underway that the budget assumed would be completion by 30 June.	<p>Cash and cash equivalents, 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>

High Court of Australia
BUDGET VARIANCE COMMENTARY
for the period ended 30 June 2024

Explanation of Major variances continued	Affected line item
Total payables are lower than the original budget with a variance of \$293,921. The budget split between other payables (wages and superannuation) and suppliers (accruals and creditors) needs to be adjusted to reflect actual spend patterns. The original budget for suppliers was based on 2021-22 actuals which were higher than normal primarily as a result of restrictions on spending during the year which result in projects being completed, or payment milestones reached at the end of the financial year that had not been invoiced and/or paid which impacted budget projections.	Total Payables (statement of financial position)

High Court of Australia
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

		2024	2023	Original Budget 2024
	Notes	\$	\$	\$
Income				
Revenue				
Non-taxation revenue				
Fees and charges	2.1	<u>2,235,015</u>	<u>1,804,565</u>	<u>2,425,000</u>
Total non-taxation revenue		<u>2,235,015</u>	<u>1,804,565</u>	<u>2,425,000</u>
Total income		<u>2,235,015</u>	<u>1,804,565</u>	<u>2,425,000</u>
Total comprehensive income		<u>2,235,015</u>	<u>1,804,565</u>	<u>2,425,000</u>

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

For budget variances commentary refer to page 10 of the financial statements.

ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2024

		2024	2023	Original Budget 2024
	Notes	\$	\$	\$
ASSETS				
Financial Assets				
Cash and cash equivalents	4.1	<u>178,581</u>	<u>191,624</u>	<u>133,000</u>
Total financial assets		<u>178,581</u>	<u>191,624</u>	<u>133,000</u>
LIABILITIES				
Payables				
Other payables		<u>-</u>	<u>-</u>	<u>-</u>
Total payables		<u>-</u>	<u>-</u>	<u>-</u>
Net assets/(liabilities)		<u>178,581</u>	<u>191,624</u>	<u>133,000</u>

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

For budget variances commentary refer to page 10 of the financial statements.

High Court of Australia
ADMINISTERED RECONCILIATION SCHEDULE
for the period ended 30 June 2024

	2024	2023	Original Budget 2024
	\$	\$	\$
Opening assets less liabilities as at 1 July	191,624	124,594	124,000
Adjusted opening assets less liabilities	191,624	124,594	124,000
Net (cost of)/contribution by services			
Income	2,235,015	1,804,565	2,425,000
Transfers (to)/from the Australian Government			
Appropriation transfers to OPA			
Transfers to OPA	(2,248,058)	(1,737,535)	(2,416,000)
Closing assets less liabilities as at 30 June	178,581	191,624	133,000

The above statement should be read in conjunction with the accompanying notes.
For budget variances commentary refer to page 10 of the financial statements.

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 2024

	Notes	2024	2023	Original Budget 2024
		\$	\$	\$
OPERATING ACTIVITIES				
Cash received				
Fees and charges		2,235,015	1,804,565	2,425,000
Total cash received		2,235,015	1,804,565	2,425,000
Net cash from/ (used by) operating activities		2,235,015	1,804,565	2,425,000
Net increase (decrease) in cash held		2,235,015	1,804,565	2,425,000
Cash and cash equivalents at the beginning of the reporting period		191,624	124,594	124,000
Cash to Official Public Account				
Cash to OPA		(2,248,058)	(1,737,535)	(2,416,000)
Cash and cash equivalents at the end of the reporting period	4.1	178,581	191,624	133,000

The above statement should be read in conjunction with the accompanying notes.
For budget variances commentary refer to page 10 of the financial statements.

High Court of Australia
ADMINISTERED BUDGET VARIANCE COMMENTARY
for the period ended 30 June 2024

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
Filing and hearing fees are determined under the <i>High Court of Australia (Fees) Regulation 2012</i> . Hearing fees are paid once a date has been set. Appeal filings are lower than the prior year. The budget was based on an average of the prior year filing rates.	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 the above 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 - Simplified Disclosures 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.

Material 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 material 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 and significant furniture collections) 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 and significant furniture collection. The depreciated replacement cost approach has been utilised to determine fair value for the remaining assets in the property, plant and equipment class.

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

- These assets include audio visual, security related and IT networking equipment. The current replacement cost had 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 and 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 risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

Accounting Policy

Sale of Assets

Gains and or losses 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 2024.

1.1. Expenses

	2024	2023
	\$	\$
Note 1.1A: Employee Benefits		
Wages and salaries	7,920,864	7,580,732
Superannuation		
Defined contribution plans	793,880	691,401
Defined benefit plans	604,820	652,083
Leave and other entitlements	881,763	883,998
Fringe Benefits Tax	439,949	348,396
Total employee benefits	10,641,276	10,156,610

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	4,487,992	4,889,909
Security	1,377,027	1,290,018
Travel	1,006,871	904,004
Information technology and communications	1,205,223	1,053,327
Contractors and other consultants	452,884	371,484
Electronic library subscriptions	800,366	602,995
Legal Expenses	99,962	109,722
Courier and freight charges	36,145	46,932
General insurance	525,194	275,775
Printing	106,845	83,532
External audit fees	75,000	70,000
Other	540,546	472,034
Total goods and services supplied or rendered	10,714,055	10,169,732

Goods supplied in connection with

Goods supplied	456,806	481,227
Services rendered	10,257,249	9,688,505
Total goods and services supplied or rendered	10,714,055	10,169,732

Other suppliers' expenses

Short-term leases	21,115	-
Vehicle running costs	53,433	565
Workers compensation expenses	141,373	319,054
Total other suppliers	215,921	319,619
Total suppliers	10,929,976	10,489,351

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		
<i>Short-term leases and leases of low-value assets</i>		
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	424,335	145,703
Total write-down and impairment of other assets	424,335	145,703
Note 1.1D: Finance Costs		
Interest on lease liabilities	5,622	3,226
Total finance costs	5,622	3,226
Accounting Policy		
The accounting policy for leases is contained under Note 3.4A. Interest Bearing Liabilities.		

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2. Own-Source Revenue and Gains

	2024	2023
	\$	\$
Own-Source Revenue		
Note 1.2A: Revenue from Contracts with Customers		
Sale of goods	203,014	205,448
Rendering of services	237,517	248,253
Total revenue from contracts with customers	440,531	453,701
Timing of transfer of goods and services:		
Over time	58,659	77,964
Point in time	381,872	375,737
	440,531	453,701

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.

	2024	2023
	\$	\$
Note 1.2B: Resources Received Free of Charge		
Resources received free of charge		
Remuneration of auditors	75,000	70,000
Property operating cost	3,127,110	3,133,810
Total resources received free of charge	3,202,110	3,203,810

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

	2024	2023
	\$	\$
<u>Note 1.2C: Other Revenue</u>		
Insurance recoveries	167,976	50,419
Other	44,297	27,834
Total other revenue	212,273	78,253

Gains

<u>Note 1.2D: Other Gains</u>		
Assets recognised for the first time ¹	80,200	-
Donation ²	10,000	-
Total other gains	90,200	-

¹These are existing assets identified as not being reported in the financial statements for the preceding reporting periods and have been valued by an independent valuer.
²This asset has 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

<u>Note 1.2E: Revenue from Government</u>		
Appropriations		
Departmental appropriation	17,479,000	16,667,000
Total revenue from Government	17,479,000	16,667,000

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

	2024	2023
Non-Taxation Revenue	\$	\$
<u>Fees and charges</u>		
Hearing fees	628,465	411,560
Filing and other fees	2,450,538	2,093,357
Refunds ¹	(843,988)	(700,352)
Total fees and charges	2,235,015	1,804,565

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 a document, and or 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 Court has received authorisation from the delegate in the Attorney General's Department to use the special appropriation under Section 77 of the *Public Governance, Performance and Accountability Act 2013* for 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	2024	2023
	\$	\$
Note 3.1A: Cash and Cash Equivalents		
Cash on hand or on deposit	1,340,291	2,199,883
Total cash and cash equivalents	1,340,291	2,199,883

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:
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	97,033	71,082
Total goods and services receivables	97,033	71,082

The contract assets are associated with point in time contracts.

Other receivables		
Statutory receivables - goods & services tax ATO	259,485	79,404
Interest	137,997	113,626
Other Receivables	517,921	374,778
Total other receivables	915,403	567,808
Total trade and other receivables (gross)	1,012,436	638,890
Less impairment loss allowance	(4,630)	(1,110)
Total trade and other receivables (net)	1,007,806	637,780

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 and 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 Chief Executive and Principal Registrar (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 (2024)

	Land	Buildings	Library holdings	Other PP&E ¹	Heritage and cultural ²	Computer software	Other intangibles	Total
	\$	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2023								
Gross book value	10,200,000	214,564,266	10,683,104	4,374,366	4,955,325	1,877,211	106,688	246,760,960
Accumulated depreciation and impairment	-	(8,729)	(148,506)	(839,430)	-	(1,707,542)	(16,582)	(2,720,789)
Total as at 1 July 2023	10,200,000	214,555,537	10,534,598	3,534,936	4,955,325	169,669	90,106	244,040,171
Opening balance adjustment	-	-	-	-	-	-	-	-
Adjusted total as at 1 July 2023	10,200,000	214,555,537	10,534,598	3,534,936	4,955,325	169,669	90,106	244,040,171
Additions:								
By purchase	-	1,972,064	741,284	1,912,715	-	57,326	-	4,683,389
By other movements	-	-	-	80,200	10,000	-	-	90,200
Right-of-use assets	-	-	-	58,166	-	-	-	58,166
Revaluations and impairments recognised in other comprehensive income	-	10,517,596	-	747,859	1,138,814	188,730	-	12,592,999
Impairments recognised in the operating result	-	-	(306,886)	(117,449)	(40,000)	-	-	(424,335)
Assets held for sale-Gross Value	-	-	-	(840,676)	-	(49,538)	-	(8,095,595)
Depreciation and amortisation expense	-	(6,167,667)	(1,037,714)	(99,539)	-	-	-	(99,539)
Depreciation on right-of-use assets	-	-	-	-	-	-	-	-
Disposals:								
Other disposals	-	-	(19,687)	-	-	-	-	(19,687)
Total as at 30 June 2024	10,200,000	220,877,530	9,911,595	5,276,212	6,064,139	366,187	90,106	252,785,770
Total as at 30 June 2024 represented by:								
Gross book value	10,200,000	220,894,449	11,094,505	6,093,204	6,064,139	1,934,537	106,688	256,387,522
Accumulated depreciation and impairment	-	(16,919)	(1,182,910)	(816,992)	-	(1,568,350)	(16,582)	(3,601,752)
Total as at 30 June 2024	10,200,000	220,877,530	9,911,595	5,276,212	6,064,139	366,187	90,106	252,785,770
Carrying amount of right-of-use assets	-	-	-	170,695	-	-	-	170,695

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

¹ Other, Property, plant and equipment category includes the significant furniture class of assets valued at \$1,902,000.

²Property, plant and equipment that met the definition of a heritage and cultural item are disclosed in the heritage and cultural asset class.

No other indicators of impairment were found apart from those disclosed above.

Currently \$40,000 of assets (artwork) are held for sale. No other assets 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 2024, independent valuers conducted valuations on land and buildings, significant furniture (property, plant and equipment) 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 lift replacements, switchboard replacement works, plant upgrades, Court room audio visual upgrades and associated works, office furniture and other minor building works.

	2024	2023
	\$	\$
Commitments are payable as follows:		
Within 1 year	3,488,090	1,062,333
Total commitments ¹	3,488,090	1,062,333

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 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 (including library and significant furniture collections but 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:

	2024	2023
Building assets	5 to 156 years	5 to 161 years
Property, plant, and equipment	1 to 43 years	1 to 46 years
Significant furniture	10 to 50 years	10 to 50 years
Library holdings	7 to 25 years	7 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 2024. 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 agreements. 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 are 3 to 6 years (2022-23: 3 years), other intangibles are 10 years. (2022-23: 10 years)

All intangible assets were assessed for indications of impairment as at 30 June 2024.

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$	\$
Note 3.2B: Other Non-Financial Assets		
Prepayments	<u>301,885</u>	<u>296,994</u>
Total other non-financial assets	<u>301,885</u>	<u>296,994</u>

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

3.3. Payables

Note 3.3A: Suppliers		
Trade creditors	10,222	44,745
Accruals	<u>342,427</u>	<u>382,756</u>
Total suppliers	<u>352,649</u>	<u>427,501</u>

Settlement is usually made within 30 days.

Note 3.3B: Other Payables		
Wages and salaries	333,401	290,269
Superannuation	43,855	36,801
Unearned revenue	<u>29,174</u>	<u>5,379</u>
Total other payables	<u>406,430</u>	<u>332,449</u>

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

3.4. Interest Bearing Liabilities		
	2024	2023
	\$	\$
Note 3.4A: Leases		
Finance leases	170,696	208,858
Total leases	170,696	208,858

Total cash outflow for leases for the year ended 30 June 2024 was \$101,952 (2022-23: \$80,210)

Maturity analysis - contractual undiscounted cash flows		
Within 1 year	98,642	96,102
Between 1 to 5 years	72,607	121,204
Total leases	171,249	217,306

The High Court in its capacity as lessee has a total of 7 motor vehicle leases (2023: 7). 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

	2024	2023
	\$	\$
Cash and Cash Equivalents		
Cash on hand or on deposit	178,581	191,624
Total cash and cash equivalents	178,581	191,624

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 2024

	<i>Appropriation Act</i>	Appropriation applied in 2023-24 (current and prior years) \$	Variance \$
	Annual Appropriation \$		
Departmental			
Ordinary annual services	17,479,000	17,479,000	-
Capital Budget (DCB) ¹	2,713,000	2,713,000	-
Other services			
Equity Injections	850,000	850,000	-
Total departmental	21,042,000	21,042,000	-

Annual Appropriations for 2023

	<i>Appropriation Act</i>	Appropriation applied in 2022-23 (current and prior years) \$	Variance \$
	Annual Appropriation \$		
Departmental			
Ordinary annual services	16,667,000	16,667,000	-
Capital Budget (DCB)	2,577,000	2,577,000	-
Other services			
Equity Injections	850,000	850,000	-
Total departmental	20,094,000	20,094,000	-

These 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

	2024	2023
	\$	\$
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income		
Income	4,572,611	2,733,484
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	8,095,595	7,692,295
Plus: depreciation of right-of-use assets	99,539	77,200
Less: lease principal repayments	(96,330)	(76,984)
Net Cash Operating Surplus/ (Deficit)	12,671,415	10,425,995

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 principal 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

	2024	2023
	\$	\$
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	1,340,291	2,199,883
Statement of financial position	1,340,291	2,199,883
Discrepancy	-	-
Reconciliation of net cost of services to net cash from/(used by) operating activities		
Net (cost of)/contribution by services	(25,499,388)	(24,430,151)
Revenue from Government	17,479,000	16,667,000
Adjustments for non-cash items		
Depreciation / amortisation	8,195,134	7,769,495
Gain - assets recognised for the first time	(90,200)	-
Gain - other	-	-
Net write down of non-financial assets	424,335	145,703
Losses from sale of assets	14,420	30,344
Movements in assets and liabilities		
Assets		
(Increase) / decrease in net receivables	(370,025)	(18,211)
(Increase) / decrease in prepayments	(4,891)	(62,533)
Liabilities		
Increase / (decrease) in employee provisions	164,967	12,613
Increase / (decrease) in supplier payables	(74,856)	(598,573)
Increase / (decrease) in other payable	73,981	31,517
Net cash from/(used by) operating activities	312,477	(452,796)

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	2024	2023
	\$	\$
Note 6.1: Employee Provisions		
Annual leave	1,154,198	1,060,924
Long service leave	2,145,372	2,073,679
Total employee provisions	3,299,570	3,134,603

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.
<u>Leave</u>
The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for personal leave as all personal leave is non-vesting and the average personal leave taken in future years by employees of the Court is estimated to be less than the annual entitlement for personal 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 2024. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.
<u>Superannuation</u>
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 2024 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 Executive Registrar and Head of Public Affairs.

Key management personnel remuneration is reported in the table below:

	2024	2023
	\$	\$
Note 6.2: Senior Executive Remuneration Expense for the Reporting Period		
Short-term employee benefits	1,336,111	1,259,472
Post-employment benefits	199,848	188,634
Other long-term employee benefits	53,678	36,534
Total key management personnel remuneration expenses¹	1,589,637	1,484,640

The total number of key management personnel that are included in the above table are 4 (2022-23: 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 2023-24 the Court spent \$614,339 (2022-23: \$421,886) 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, security 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 2024, the Court continues to hold 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 still being assessed by the Court’s insurer. The same claim and contingent asset existed and was unquantified at 30 June 2023.

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

	2024	2023
	\$	\$
Note 7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Term deposits	12,000,000	12,039,379
Cash at bank	1,340,291	2,199,883
Receivable for goods and services	97,033	71,082
Total financial assets at amortised cost	13,437,324	14,310,344
Total financial assets	13,437,324	14,310,344
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	10,222	44,745
Accrued expenses	342,427	382,756
Total financial liabilities measured at amortised cost	352,649	427,501
Total financial liabilities	352,649	427,501
Note 7.2B: Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue (other investments)	617,625	340,415
Interest revenue (bank accounts)	151,681	88,399
Net gains/(losses) financial assets at amortised cost	769,306	428,814
Net gains/(losses) from financial assets	769,306	428,814

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

7.3. Administered - Financial Instruments		
	2024	2023
	\$	\$
<u>Note 7.3A: Categories of Financial Instruments</u>		
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	178,581	191,624
Total financial assets at amortised cost	178,581	191,624
Total financial assets	178,581	191,624
Financial Liabilities		
Financial liabilities measured at amortised cost		
Other payables	-	-
Total financial liabilities measured at amortised cost	-	-
Total financial liabilities	-	-

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

Accounting Policy

Financial Assets

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

Comparatives have not been restated on initial application.

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

Financial Assets at Amortised Cost

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

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

Effective Interest Method

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

Impairment of Financial Assets

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

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

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

Financial Liabilities

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

Financial Liabilities at Fair Value Through Profit or Loss

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

Financial Liabilities at Amortised Cost

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

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.4. 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	
	2024	2023
	\$	\$
Non-financial assets		
Land	10,200,000	10,200,000
Buildings on freehold land	220,877,530	214,555,537
Heritage and cultural	6,104,139	4,955,325
Property, plant and equipment	5,105,517	3,326,078
Library holdings	9,911,596	10,534,598
Total non-financial assets	252,198,782	243,571,538
Total fair value measurements of assets in the statement of financial position	252,198,782	243,571,538

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

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

Accounting Policy

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

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Other Information

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

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

	2024	2023
	\$	\$
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	1,340,291	2,199,883
Trade and other receivables	1,007,806	637,780
Other investments	12,000,000	12,039,379
Other non-financial assets	341,885	296,994
Total no more than 12 months	14,689,982	15,174,036
More than 12 months		
Land	10,200,000	10,200,000
Buildings	220,877,530	214,555,536
Heritage and cultural	6,064,139	4,955,325
Plant and equipment	5,276,212	3,534,937
Library Holdings	9,911,595	10,534,598
Computer software	366,187	169,669
Other intangibles	90,106	90,106
Total more than 12 months	252,785,769	244,040,171
Total assets	267,475,751	259,214,207
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	352,649	427,501
Other payables	406,430	332,449
Leases	98,642	90,349
Employee provisions	3,022,699	2,931,422
Total no more than 12 months	3,880,420	3,781,721
More than 12 months		
Leases	72,054	118,509
Employee provisions	276,871	203,181
Total more than 12 months	348,925	321,690
Total liabilities	4,229,345	4,103,411

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

	2024	2023
	\$	\$
<u>Note 8.1B: 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	178,581	191,624
Total no more than 12 months	178,581	191,624
Total assets	178,581	191,624
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	-	-
Total no more than 12 months	-	-
Total liabilities	-	-

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

8.2. Public Money in the Custody of the Court		
	2024	2023
	\$	\$
Suitor's Fund		
Balances as at 1 July 2023	35,053	31,250
Amounts received	51,250	6,250
Amounts deducted/paid out	(2,500)	(2,447)
Balance as at 30 June 2024	83,803	35,053

These are funds paid to the Court under an order of the Court or a Justice of the Court. The Suitors Fund holds funds on behalf of third parties. These funds are managed separately and are not reflected in the financial assets of the Court.

PART 8

ANNEXURES



PART 8

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 in Full Court matters, short particulars of appeals and original jurisdiction matters, the results of applications for special leave, and judgment summaries. Some of these documents are published on both the Court, AustLII, and BarNet websites and are also distributed through subscription email lists. Transcripts of all Court hearings are also accessible on the website, as are audio-visual recordings of Full Bench hearings in Canberra.

The website provides links to relevant legislation, the *High Court Rules* and Forms, the Library catalogue, and the Library's current year's new books notification service.

The website also provides information about fees for filing, issuing or sealing a document or obtaining a service, pursuant to Schedule 1 of the *High Court of Australia (Fees) Regulations*, and the Scale of Professional Costs, pursuant to Schedule 2 of the *High Court Rules*.

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

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

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

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

Other information that the Court makes available includes:

- judgments of the Court
- the *High Court Bulletin*. 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
- 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
- case summaries handed out for hearings in sitting courts
- tailored guided tours for official visitors

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.

Canberra

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

Annexure B

Staffing overview

This Annexure comprises two tables which provide a profile of the Court administration staff as at 30 June 2024.

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 *High Court of Australia Enterprise Agreement 2024–2027* and a Determination under section 26(4) of the *High Court of Australia Act*. As at 30 June 2024, the High Court employed 50 full-time and part-time ongoing staff, 26 full-time and part-time non-ongoing staff and 26 casual staff.

Branch	Ongoing		Non-Ongoing		Casual	Total	Total June
	Full time	Part time	Full time	Part time		2022/2023	at 2024
CE&PR		1	2			4	3
Chambers	9		15		1	25	25
Corporate Services	16		6		1	17	23
Library	6	2				7	8
Public Information		1	2		14	18	17
Registry	10	5	1		10	27	26
TOTAL STAFF	41	9	26	0	26	98	102

Classification	Ongoing				Non-Ongoing				Casual		Total		Total staff
	Full time		Part time		Full time		Part time				June 2024		as at June 2024
	M	F	M	F	M	F	M	F	M	F	M	F	
HCE 1													0
HCE 2					1				6	8	7	8	15
HCE 3	3			3					3	7	6	10	16
HCE 4	3	3	1								4	3	7
HCE 5		4			1						5		5
HCE 6	1	2		1	1				1		3	3	6
HCE 6R		6		1	7	9			1	8	17		25
EL 1	4	7		3	1						5	9	14
EL 2	5	3			1	1					6	4	10
SES					1	2					1	2	3
Office Holder					1						1		1
TOTAL EMPLOYEES	16	25	1	8	12	14	0	0	10	16	40	62	102





HIGH COURT OF AUSTRALIA

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