



HIGH COURT OF AUSTRALIA

ANNUAL REPORT 20¹³⁻¹⁴

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High Court of Australia

Canberra ACT 2600

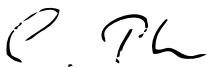
12 November 2014

Dear Attorney

In accordance with section 47 of the *High Court of Australia Act 1979* (Cth), I submit on behalf of the High Court and with its approval a report relating to the administration of the affairs of the Court under section 17 of the Act for the year ended 30 June 2014, together with financial statements in respect of the year in the form approved by the Minister for Finance.

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

Yours sincerely



Andrew Phelan

Chief Executive and Principal Registrar
of the High Court of Australia

Senator the Honourable George Brandis QC
Attorney-General
Parliament House
Canberra ACT 2600

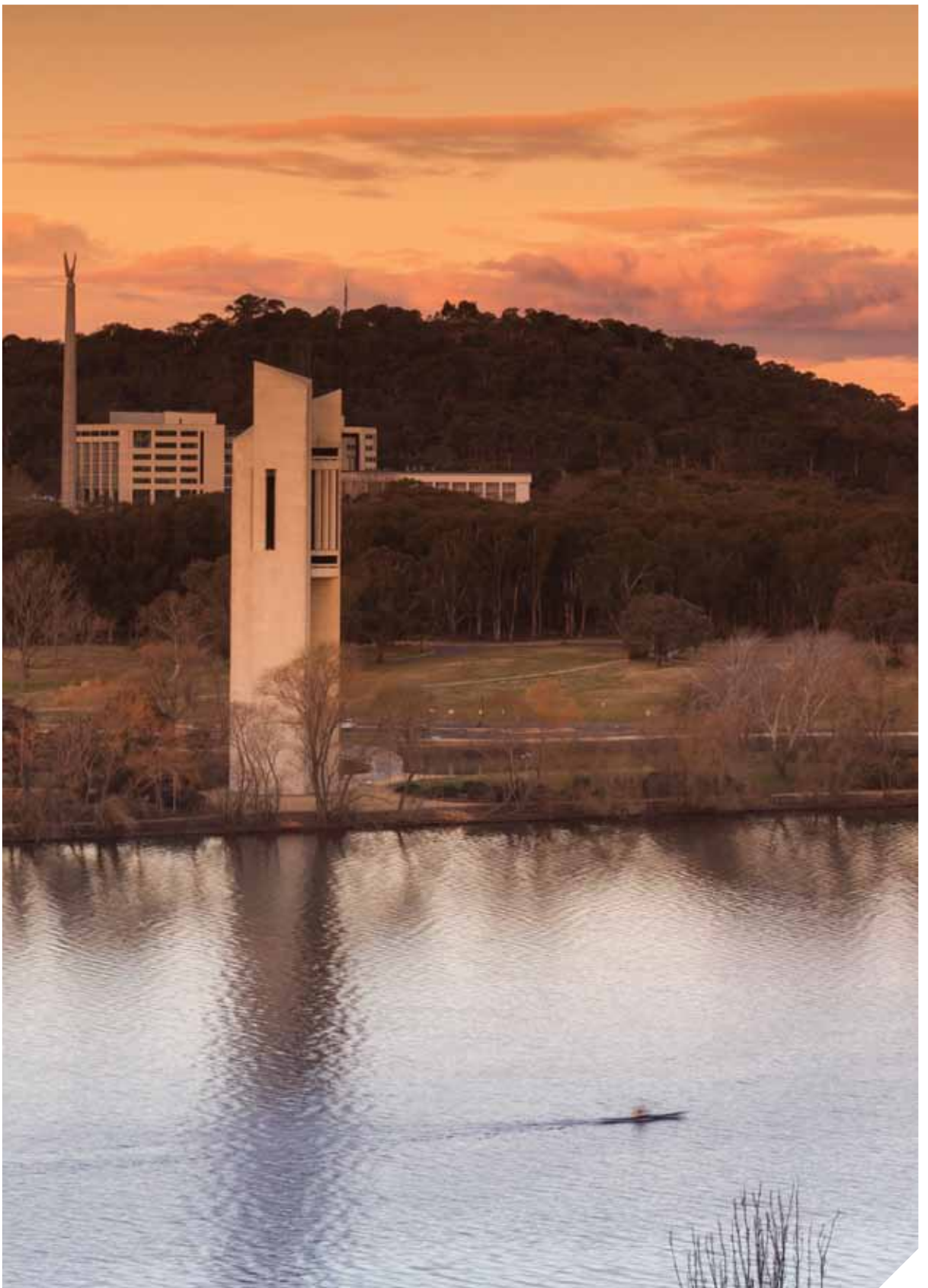
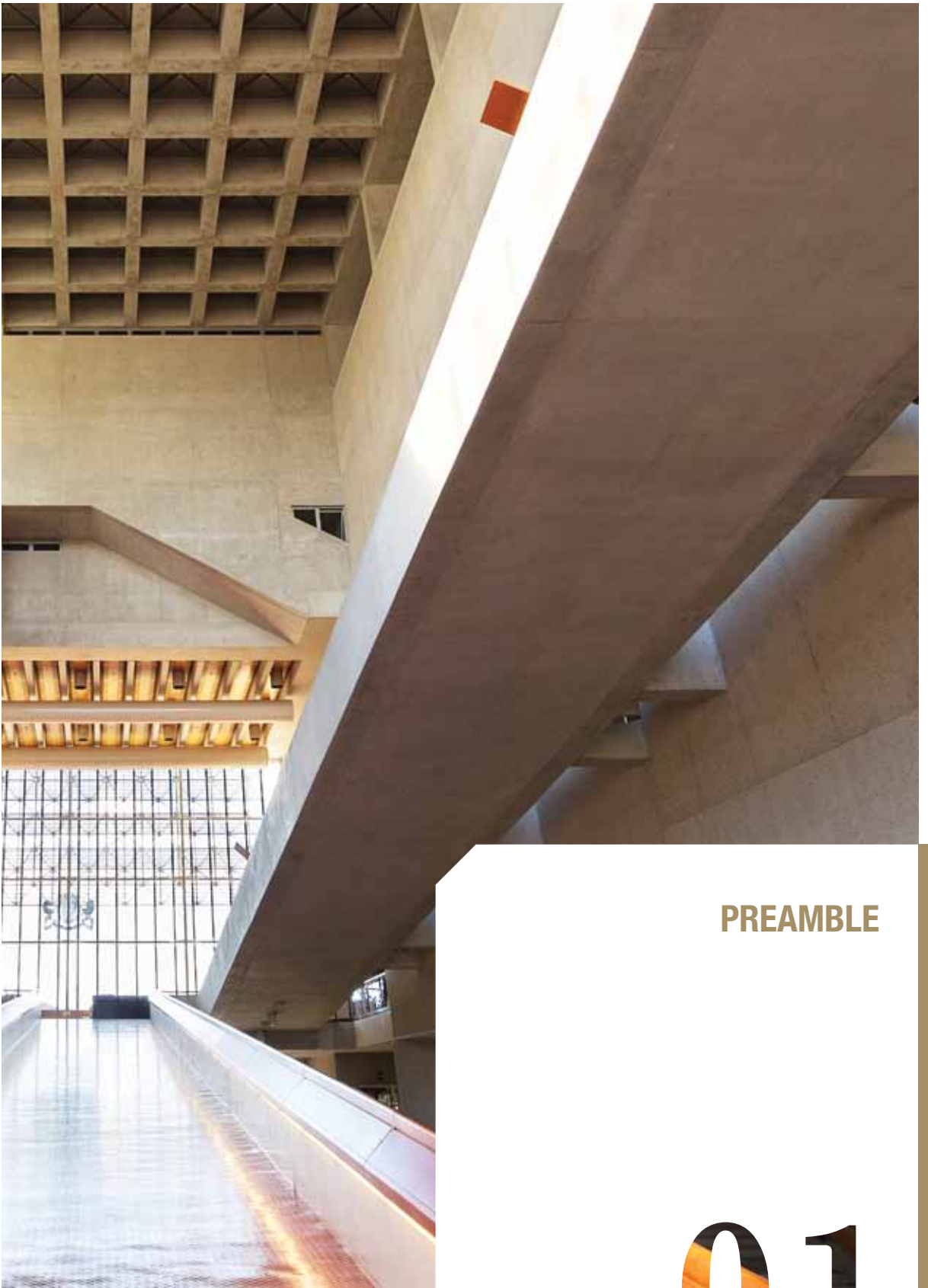




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PREAMBLE

01



This is the 35th report prepared as required by the
High Court of Australia Act 1979 (Cth).

CONTACT OFFICER

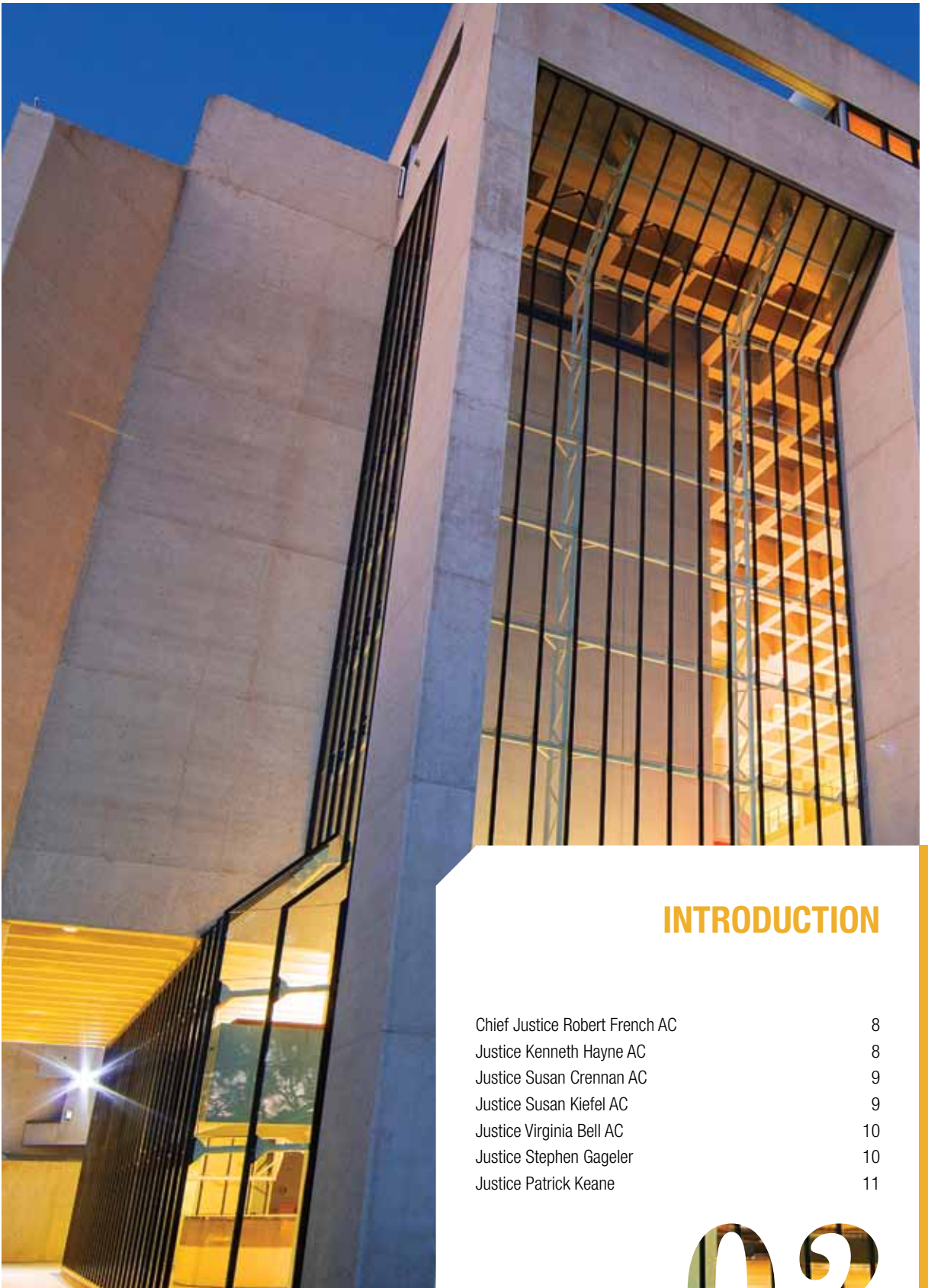
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INTRODUCTION

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The High Court of Australia is the highest court in the Australian judicial system. It has its origins in the Australian Constitution, section 71 of which provides that ‘The judicial power of the Commonwealth shall be vested in a federal Supreme Court, to be called the High Court of Australia, and in such other federal courts as the Parliament creates, and in such other courts as it invests with federal jurisdiction.’

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; and
- hear appeals, by special leave, from federal, state and territory courts.

The Court sits in Canberra and, when there is sufficient business, Full Courts may sit in Brisbane, Adelaide, Perth or Hobart.

There are seven Justices of the Court. Ordinarily, constitutional cases are heard by all seven Justices. Appeals are usually heard by five or seven Justices. Before an appeal is heard the Court must have granted leave or special leave to appeal. Special leave applications are first examined by a panel of Justices, usually

two. If the panel decides that special leave should be refused without oral argument, a disposition to that effect, with reasons, is published by the members of the panel, sitting in open court. If the panel considers that the application should be heard in court, it is so listed and proceeds to an oral hearing. Such hearings usually take place before two or three Justices and are usually heard in Canberra, Sydney and Melbourne, including sometimes by video-link between capital cities. Interlocutory applications are heard by a single Justice, usually in the capital city in which they reside, or by video-link from Canberra.

At 30 June 2014, the seven Justices of the High Court were:



CHIEF JUSTICE ROBERT FRENCH AC

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



JUSTICE KENNETH HAYNE AC

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

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



JUSTICE SUSAN CRENNAN AC

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

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



JUSTICE SUSAN KIEFEL AC

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



JUSTICE VIRGINIA BELL AC

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



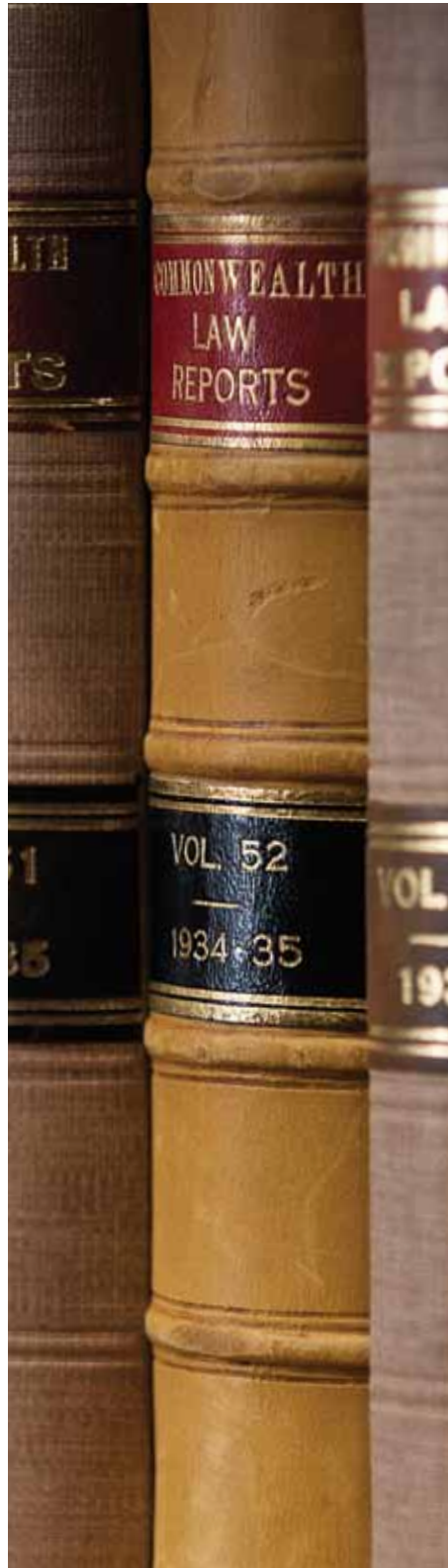
JUSTICE STEPHEN GAGELER

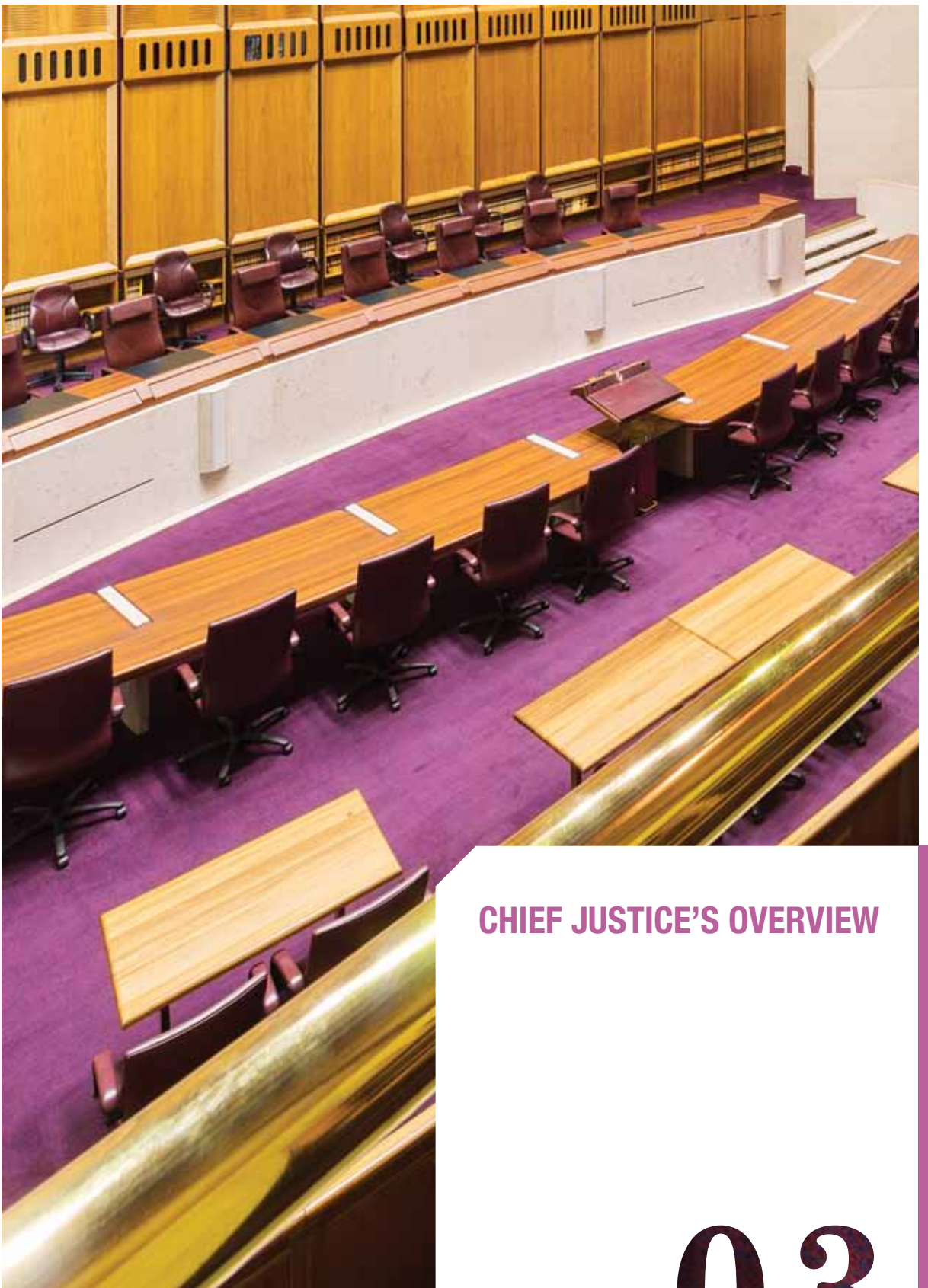
Stephen John Gageler was appointed to the Court in October 2012. At the time of his appointment he was Solicitor-General of Australia. He is a graduate of the Australian National University and has post-graduate qualifications from Harvard University. He was admitted as a barrister of the Supreme Court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



JUSTICE PATRICK KEANE

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





CHIEF JUSTICE'S OVERVIEW

03



CHIEF JUSTICE ROBERT FRENCH AC

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

The High Court today consists of seven Justices, each appointed until the age of 70. The Justices administer the affairs of the Court pursuant to s 17 of the *High Court of Australia Act 1979* (Cth). In carrying out that task they are assisted by the Chief Executive and Principal Registrar, Mr Andrew Phelan, and by senior staff of the Court. The Justices have a Business Meeting with the Chief Executive and Principal Registrar in each month in which the Court is sitting. There are also committees of the Court, each of which consists of two or more Justices, assisted by relevant Court staff. The Committees

relate to Finance, Information Technology, Rules, Public Information, Library Services and the production of the Annual Report.

In 2013–2014, the Court decided 472 Special Leave Applications, 46 appeals, 2 cases involving applications for constitutional writs and 12 other cases. Ninety-four per cent of the applications for leave or special leave to appeal and 84% of appeals were decided by the Court within nine months of filing.

Cases decided by the Court during the reporting period reflected the diversity of the subject matters encompassed by

the Court's jurisdiction. They included cases about the scope of the spending power of the Executive Government of the Commonwealth, the use of compulsory interrogation processes in respect of persons facing criminal charges, the operation of workers compensation legislation in New South Wales and the circumstances in which payments made under a mistake of fact can be recovered when the recipient has changed its position on the strength of the payment. In February this year a Justice of the Court sitting as the Court of Disputed Returns heard and determined three petitions arising out of the conduct, in Western Australia, of elections for the Senate.

The range of matters decided reflects the Court's function as the final appellate and constitutional court of Australia. The Court does not choose the cases which commence in its original jurisdiction. However, in determining whether or not to grant special leave to appeal from a decision of another court, the Court has regard to whether the proceedings involve a question of law that is of public importance or in respect of which there is a need to resolve differences of opinion between different courts, or within the one court as to the state of the law. The Court may also have regard to whether the interests of the administration of justice, either generally or in the particular case, require consideration of the judgment to which the application for special leave applies.

In the 2013–2014 year, income received by the High Court including from its principal source, namely parliamentary appropriations, was \$16.455 million. Operating expenses including unfunded depreciation allowances of \$4.661 million amounted to \$25.432 million. The library collection was revalued resulting in a write-

down of \$4.335 million. On the face of it, this resulted in a deficit of \$8.977 million. The underlying result after taking out unfunded depreciation allowances and the asset write-down was a surplus of \$0.021 million.

The High Court has a small administration. It operates nationally with extended logistical requirements and large fixed costs. Its level of funding is low compared with the Parliament and many parts of the Executive Government. Historically the Court's appropriated revenues have not kept pace with unavoidable cost increases particularly in building related expenditure. Many of the Court's administrative costs cannot be reduced, for example, statutory charges for electricity to operate the building. The result is that Government imposed efficiency dividends inevitably cut into core elements of the Court's operations such as Registry and Library staffing. The Court has undertaken a comprehensive review of its Registry and administrative processes and structures since 2008. They confirmed that there was no material scope to reduce the Court's administrative costs without cutting significant elements of its operations, including circuit visits undertaken, from time to time, to Perth, Adelaide and Brisbane.

A one off increase to the efficiency dividend was announced as part of the 2013 economic statement by the previous Government. A further small increase was announced after the election. On 9 October 2013 I wrote to the Prime Minister requesting that the Government consider not applying the proposed efficiency dividend to the High Court. The Government, through the Prime Minister, has advised that it is unable to alter the decision of the previous Government in relation to a temporary increase in the rate of efficiency dividend to 2.25% per annum

to apply for three years from 1 July 2014. However, the High Court was exempted from the increase in the efficiency dividend of 0.25% which had been announced as part of the present Government's election commitments. The question of its funding and financial administration is a matter which attracts continuing and careful consideration by the Court.

Work to rectify structural and safety problems on the western forecourt of the Court were completed during the year. They included the removal and replacement of substructures and paving tiles, the construction of retaining walls and landscaping and the removal of Casuarina trees and their replacement with trees of the same species. The completion of these works was a welcome development as the area had been fenced off for safety reasons for six years pending planning and other approvals.

The Court's public education and visitor programs have continued with a view to enhancing awareness of its constitutional role and the rule of law. During the reporting year, as in the previous year, some 35,000 school pupils visited the Court and received guided tours and presentations on the Court's constitutional and appellate functions. There were approximately 45,000 additional visitors to the High Court in Canberra during the year. The Court Guides conduct tours of the building for visitors and school groups generally and speak about the role and history of the Court and the architecture of the building.

Public access to the work of the Court is provided by on-line written submissions, transcripts of oral arguments, judgments and judgment summaries. Since October 2013, the Court has made available an audio visual record of Full Court hearings

which are ordinarily available at the end of each sitting day. There were, in the reporting period, some 30,000 hits on that part of the Court's website. The Court also provides a subscription service which alerts subscribers to judgments to be delivered, case summaries, judgment summaries and publications. There are approximately 23,000 subscribers to these services.

Throughout the reporting period the Public Hall has been utilised for Sunday concerts every first and third Sunday. They are free of charge. Throughout the year over 30 concerts were held involving performances by local and national choirs and musical groups. They have attracted over 9,000 visitors to the Court. Those visitors are also able to take a tour of the Court and learn about its role and history. The Court also hosted exhibitions and other events by Embassies and cultural communities in its Canberra building.

An important aspect of the Court's regional linkages is the Australia Pacific Judicial Reform Forum which is chaired by Justice Hayne. The Chief Executive and Principal Registrar provides secretariat services to the Forum.

The Australian judicial system is a national integrated judicial system. In recognition of its importance, I chair the Council of Chief Justices of Australia and New Zealand, which meets twice yearly. The Chief Executive and Principal Registrar provides administrative support and secretariat services to that Council.

I take the opportunity of thanking the Chief Executive and Principal Registrar, the Senior Officers of the Court and members of the staff of the Court for the assistance which they have provided to the Justices during the financial period ended 30 June 2014.



THE YEAR IN REVIEW

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JUDICIAL WORKLOAD

Full Court hearings and decisions

As shown in Tables A and B, the numbers of Full Court hearings and decisions in 2013–14 were comparable with averages for both during the past 10 years.

Of the civil and criminal appeals decided by the Full Court in 2013–14, the decision was given in 96 per cent of cases within six months of the hearing of argument.

The decision was given in 80 per cent of the cases within three months of the hearing.

Applications for Special Leave

Table C demonstrates the proportion of applications filed by self-represented litigants in the past 10 years. Forty per cent of special leave applications were filed by self-represented litigants in 2013–14.

The proportion of civil special leave applications involving immigration matters at 28 per cent was consistent with the 24 per cent in 2012–13. Table D illustrates the number of immigration matters as a proportion of civil special leave applications filed in the past 10 years.

Eighty eight per cent of the immigration applications filed in 2013–14 were filed by self-represented litigants.

Forty seven per cent of the applications for leave or special leave to appeal decided by the Court during 2013–14 were determined on the papers, in accordance with the procedures in the *High Court Rules 2004* governing the consideration of applications. Fifty three per cent of the applications for leave or special leave to appeal decided during 2012–13 were determined on the papers.

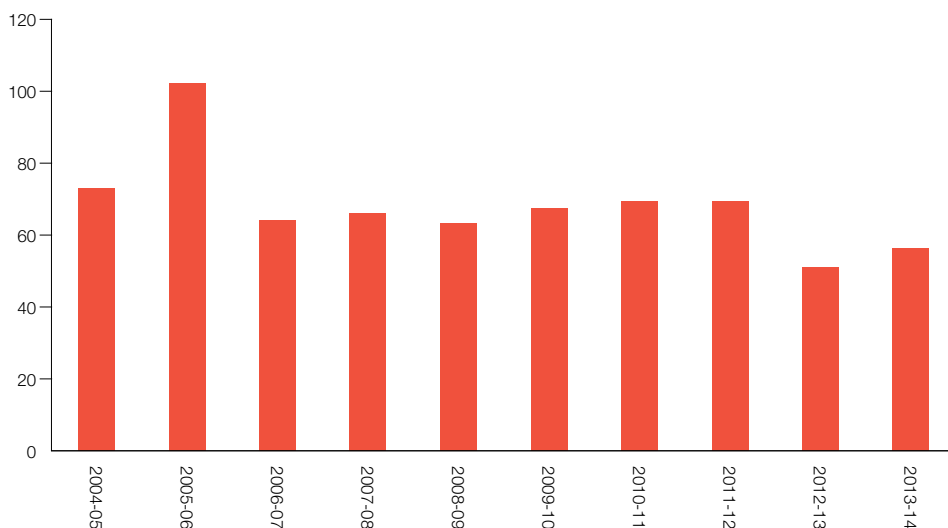
Constitutional Writs

The number of applications for constitutional writs filed in 2013–14 was 31. The proportion of applications for constitutional writs involving immigration matters remained consistent with the 96 per cent during 2012–13 at 97 per cent in 2013–14. Table E illustrates the number of immigration matters as a proportion of applications for constitutional writs filed in the past 5 years.

COURT FUNDING

In 2013–14, income including revenue from appropriations, amounted to \$16.455m and operating expenses were \$25.432m, resulting in a deficit of \$8.977m. The deficit was wholly a result of changes in asset values.

Table A. Full Court hearings (other than special leave applications)



The Court does not receive appropriation funding for depreciation (including write downs in value) of non-financial assets. Unfunded depreciation totalling \$4.661m formed part of the Court's operating expenses in 2013–14. There was also a write down of assets totalling \$4.335m from a revaluation of the Court's library collection, the major proportion of which was included in the Court's operating expenses. The Court's underlying operating result (excluding unfunded depreciation and the write down in asset values) was a surplus of \$0.021m.

PUBLIC INFORMATION AND VISITOR PROGRAMS

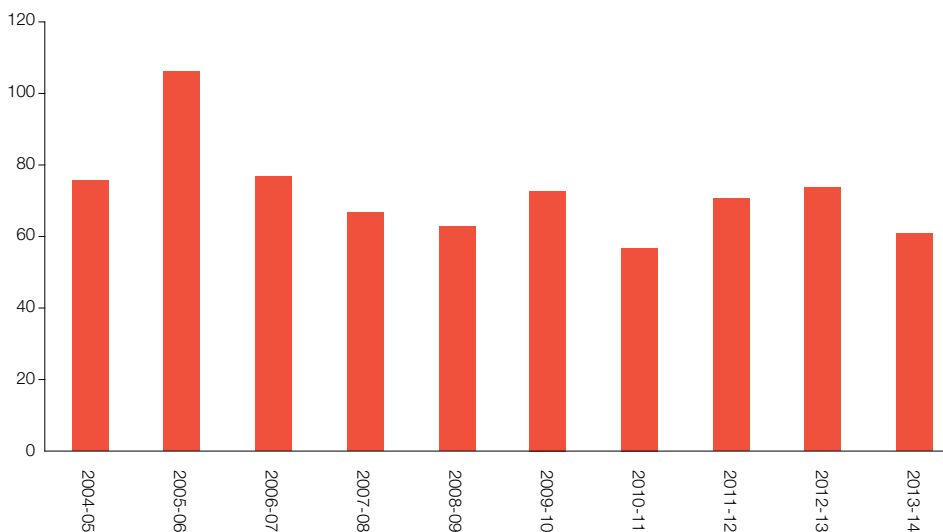
The Court provides via its website very comprehensive information relating to the conduct of hearings – including case management timelines, written

submissions, transcripts of oral arguments, judgments and judgment summaries (see <http://www.hcourt.gov.au/cases/current-cases-submissions> and <http://www.hcourt.gov.au/cases/cases-heard>). This resource has proved popular, with a total of 158,323 hits on the cases index pages in the period. The individual case pages where the written submissions are loaded account for 27 per cent of the Court's website usage.

The Court took the further step from October 2013 of making available shortly after each hearing, an audio-visual recording of the hearing. This initiative, a first for an Australian court, has been well-received, with over 30,000 hits on the 'Recent AV Recordings' page from October 2013 to 30 June 2014.

The Court's 'alert' systems covering judgments, case summaries, judgment summaries and publications, now has nearly 23,000 subscribers.

Table B. Full Court decisions (other than special leave applications)



During the year, the Court continued to develop its school visitor program, with over 700 school groups visiting the Court and receiving guided tours and presentations on the Court's constitutional and appellate role. The introduction of an on-line tour booking system has improved the efficiency of the program and convenience to schools.

THE HIGH COURT BUILDING AND ITS PRECINCT

Major works to rectify structural and safety problems in the Court's western forecourt were completed during the year. These works involved:

- removal of all of the Casuarina trees and their replacement with trees of the same species;
- removal and replacement of substructures and paving tiles; and

- construction of retaining walls and landscaping.

The area had remained fenced off for safety reasons for six years, pending planning and other approvals.

LINKS AND VISITS

During 2013–14, the Court maintained its many links with courts, judges and legal organisations in the region and around the world. The Court welcomed a number of international visitors, including delegations of judges, senior lawyers, court administrators, parliamentarians, government officials, lawyers and law students from Indonesia, Thailand, Singapore, Bangladesh, Nigeria, France, the United Kingdom, the People's Republic of China, the United States, Sweden, Kenya and Argentina.

Table C. Applications for Special Leave Filed

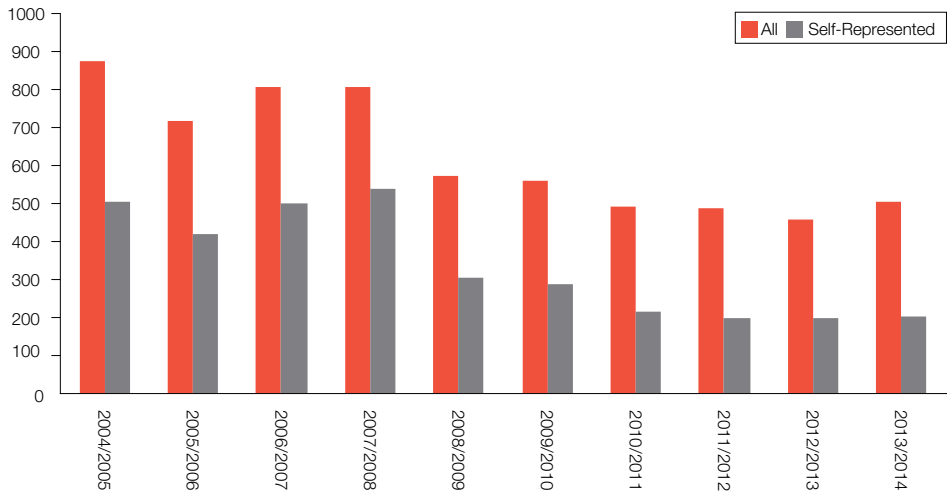


Table D. Immigration Matters as a Proportion of Civil Special Leave Applications Filed

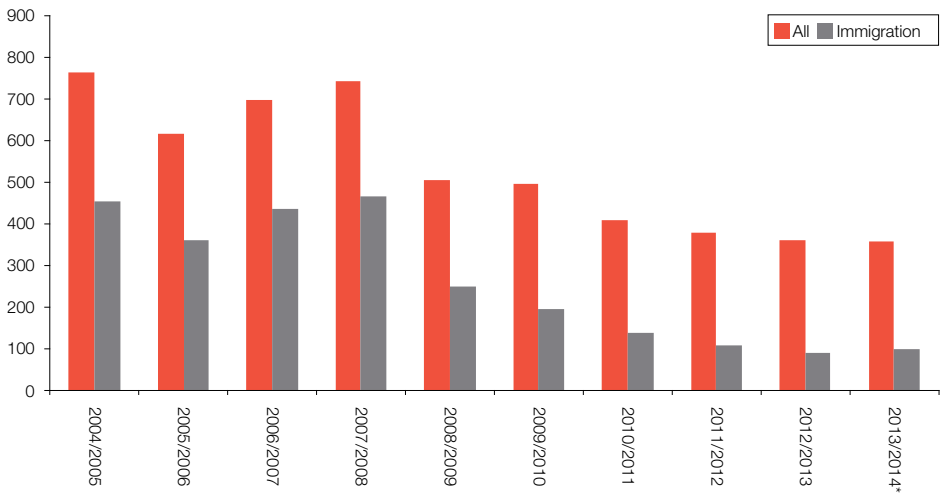
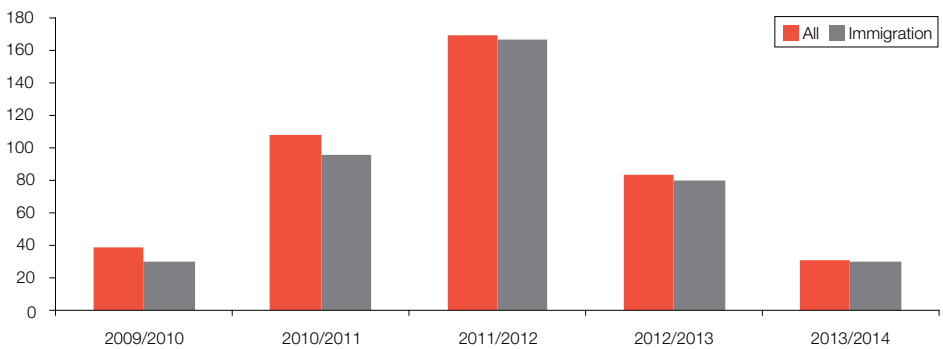
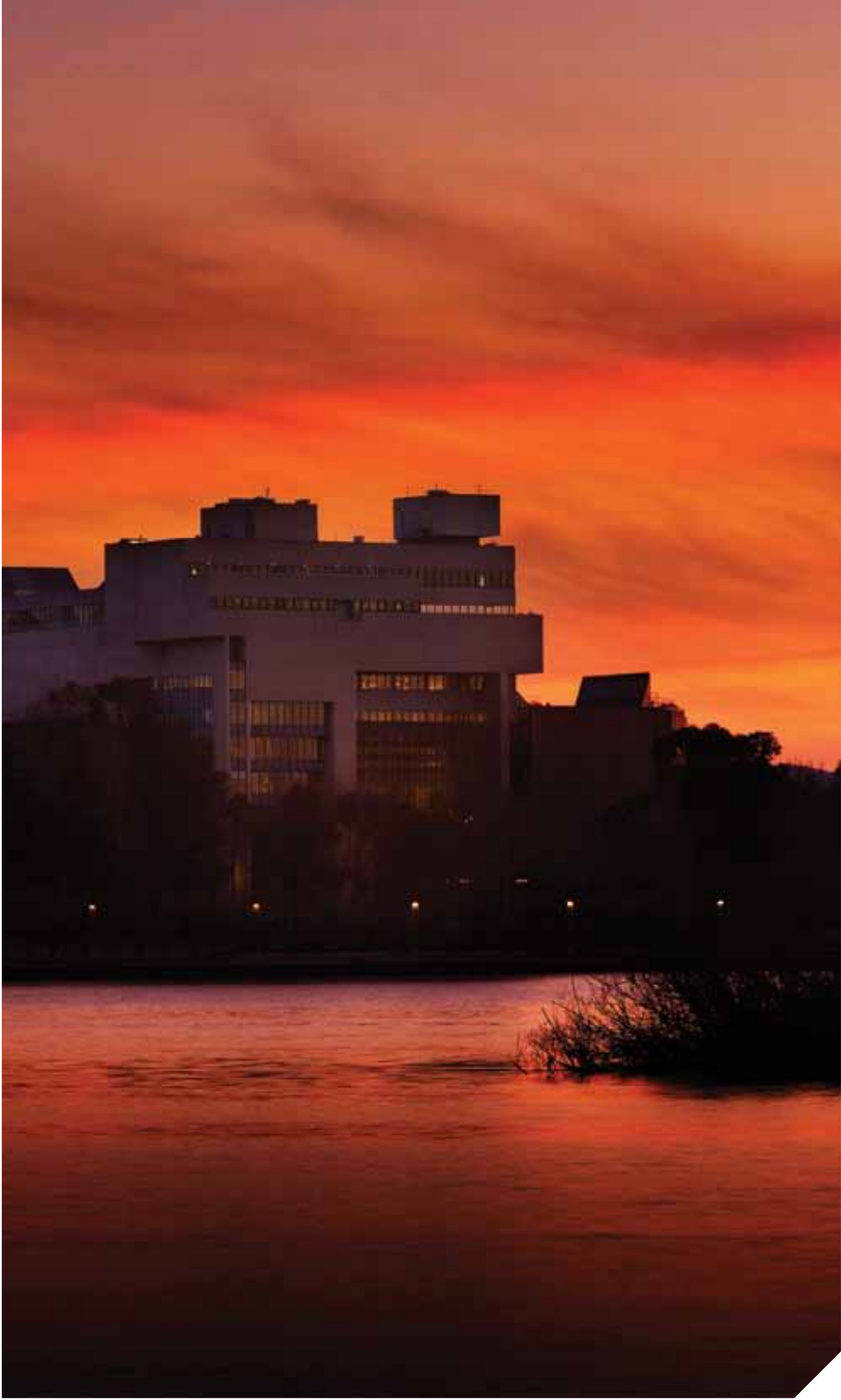
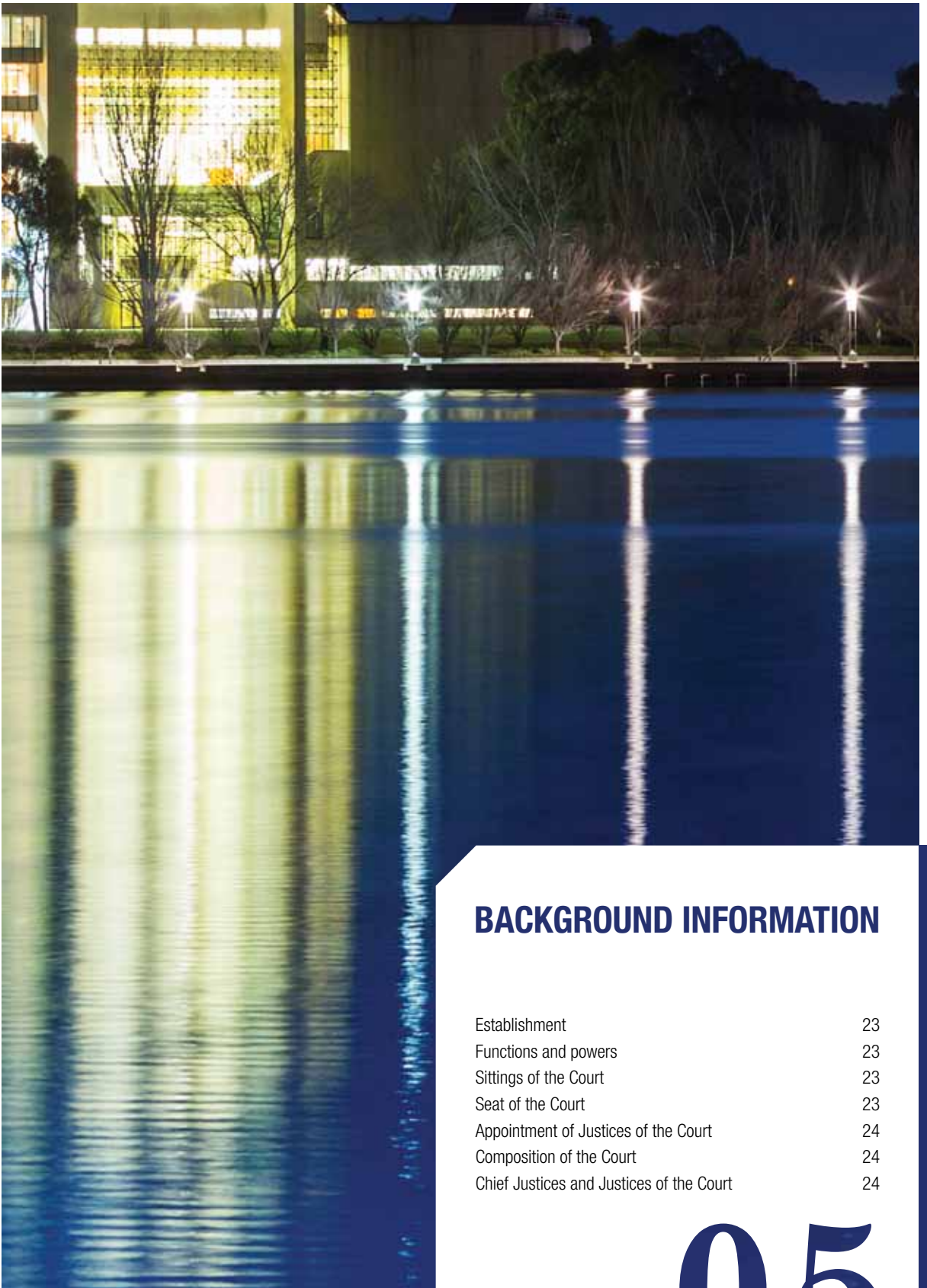


Table E. Constitutional Writs Filed







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ESTABLISHMENT

The High Court of Australia has its origins in the Australian Constitution, section 71 of which provides that ‘The judicial power of the Commonwealth shall be vested in a federal Supreme Court, to be called the High Court of Australia, and in such other federal courts as the Parliament creates, and in such other courts as it invests with federal jurisdiction.’ The *Judiciary Act 1903* (Cth) regulates the exercise of the original and appellate jurisdiction of the Court. The Court was given the power to administer its own affairs by the *High Court of Australia Act 1979* (Cth).

FUNCTIONS AND POWERS

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

SITTINGS OF THE COURT

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

SEAT OF THE COURT

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

The High Court building in Canberra is located on 3.4 hectares of land fronting the shores of Lake Burley Griffin in the Parliamentary Zone. The Court is forty metres tall, and consists of three courtrooms, Justices’ chambers,

the Court's Principal Registry, library, administrative wing and large public hall. Its total floor area, including car parks and patios, is approximately 29 400 square metres.

The Court was designed by architectural firm Edwards Madigan Torzillo and Briggs Pty Ltd, the winners of a national architectural design competition held in 1972–73. The builder was PDC Constructions (ACT) Pty Ltd. Construction costs totalled \$46.5m. The building was opened by Her Majesty Queen Elizabeth II on 26 May 1980.

APPOINTMENT OF JUSTICES OF THE COURT

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

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

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

- the Attorney-General shall, before an appointment is made to a vacant office of Justice of the Court, consult with the Attorneys-General of the states in relation to the appointment
- a person shall not be appointed as a justice unless:

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

COMPOSITION OF THE COURT

The Justices of the High Court in 2013–14 and the dates they were sworn in, are as follows:

Chief Justice French AC	1 September 2008
Justice Hayne AC	22 September 1997
Justice Crennan AC	8 November 2005
Justice Kiefel AC	3 September 2007
Justice Bell AC	3 February 2009
Justice Gageler	9 October 2012
Justice Keane	5 March 2013

CHIEF JUSTICES AND JUSTICES OF THE COURT

There have been 12 Chief Justices and 44 Justices since the High Court was established in 1903, including the current members of the Court.

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

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

Chief Justices of the Court

Sir Samuel Walker Griffith 1903–19

Sir Adrian Knox 1919–30

Sir Isaac Alfred Isaacs 1930–31

Sir Frank Gavan Duffy 1931–35

Sir John Greig Latham 1935–52

Sir Owen Dixon 1952–64

Sir Garfield Edward John Barwick 1964–81

Sir Harry Talbot Gibbs 1981–87

Sir Anthony Frank Mason 1987–95

Sir (Francis) Gerard Brennan 1995–98

(Anthony) Murray Gleeson 1998–2008

Robert Shenton French 2008–

Justices of the Court

Sir Edmund Barton 1903–20

Richard Edward O'Connor 1903–12

Sir Isaac Alfred Isaacs 1906–30

Henry Bournes Higgins 1906–29

Sir Frank Gavan Duffy 1913–31

Sir Charles Powers 1913–29

Albert Bathurst Piddington 1913–13

Sir George Edward Rich 1913–50

Sir Hayden Erskine Starke 1920–50

Sir Owen Dixon 1929–52

Herbert Vere Evatt 1930–40

Sir Edward Aloysius McTiernan 1930–76

Sir Dudley Williams 1940–58

Sir William Flood Webb 1946–58

Sir Wilfred Kelsham Fullagar 1950–61

Sir Frank Walters Kitto 1950–70

Sir Alan Russell Taylor 1952–69

Sir Douglas Ian Menzies 1958–74

Sir Victor Windeyer 1958–72

Sir William Francis Langer Owen
1961–72

Sir Cyril Ambrose Walsh 1969–73

Sir Harry Talbot Gibbs 1970–81

Sir Ninian Martin Stephen 1972–82

Sir Anthony Frank Mason 1972–87

Sir Kenneth Sydney Jacobs 1974–79

Lionel Keith Murphy 1975–86

Sir Keith Arthur Aickin 1976–82

Sir Ronald Darling Wilson 1979–89

Sir (Francis) Gerard Brennan 1981–95

Sir William Patrick Deane 1982–95

Sir Daryl Michael Dawson 1982–97

John Leslie Toohey 1987–98

Mary Genevieve Gaudron 1987–2003

Michael Hudson McHugh 1989–2005

William Montague Charles Gummow
1995–2012

Michael Donald Kirby 1996–2009

Kenneth Madison Hayne 1997–

Ian David Francis Callinan 1998–2007

(John) Dyson Heydon 2003–2013

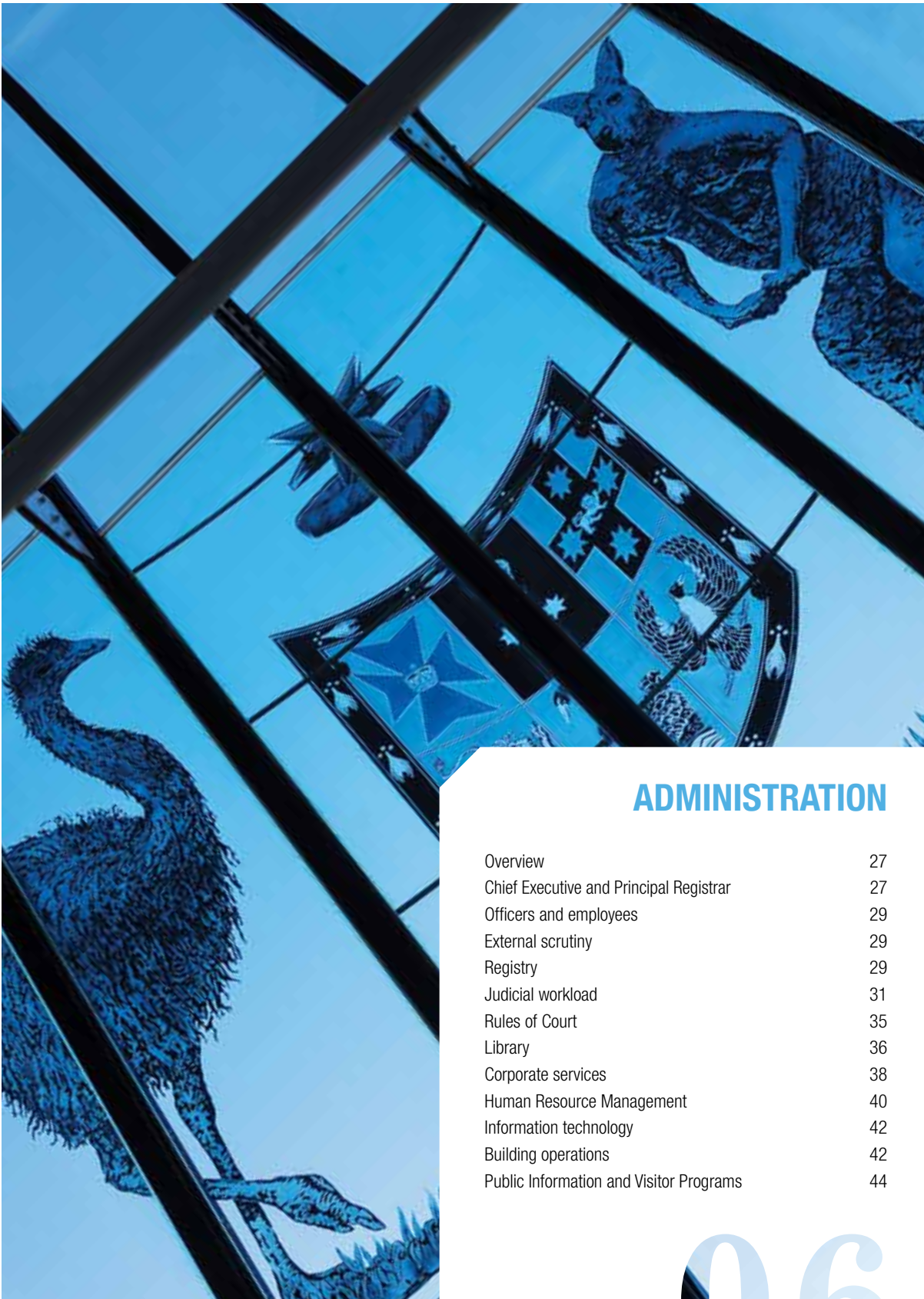
Susan Maree Crennan 2005–

Susan Mary Kiefel 2007–

Virginia Margaret Bell 2009–

Stephen John Gageler 2012–

Patrick Anthony Keane 2013–



ADMINISTRATION

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OVERVIEW

Statutory provisions covering the administration of the High Court appear primarily in Part III of the *High Court of Australia Act 1979* (Cth). Of particular relevance are section 17 (administration of the Court), section 19 (functions and powers of the Chief Executive and Principal Registrar) and section 26 (officers and employees). The operations of the Registry, which is under the control of the Chief Executive and Principal Registrar, are provided for in Part IV of the Act, while Part V deals with Court finances and accounts.

The High Court's executive team comprises the Chief Executive and Principal Registrar, the Senior Registrar, the Court Librarian, the Manager Corporate Services and the Senior Executive Deputy Registrar.

CHIEF EXECUTIVE AND PRINCIPAL REGISTRAR

Section 18 of the *High Court of Australia Act 1979* (Cth) provides for the appointment by the Governor-General, upon the nomination of the Court, of the Chief Executive and Principal Registrar of the High Court. The Chief Executive and Principal Registrar

holds office for such period, not exceeding five years, as is specified in the instrument of his or her appointment, but is eligible for re-appointment (section 20(1)).

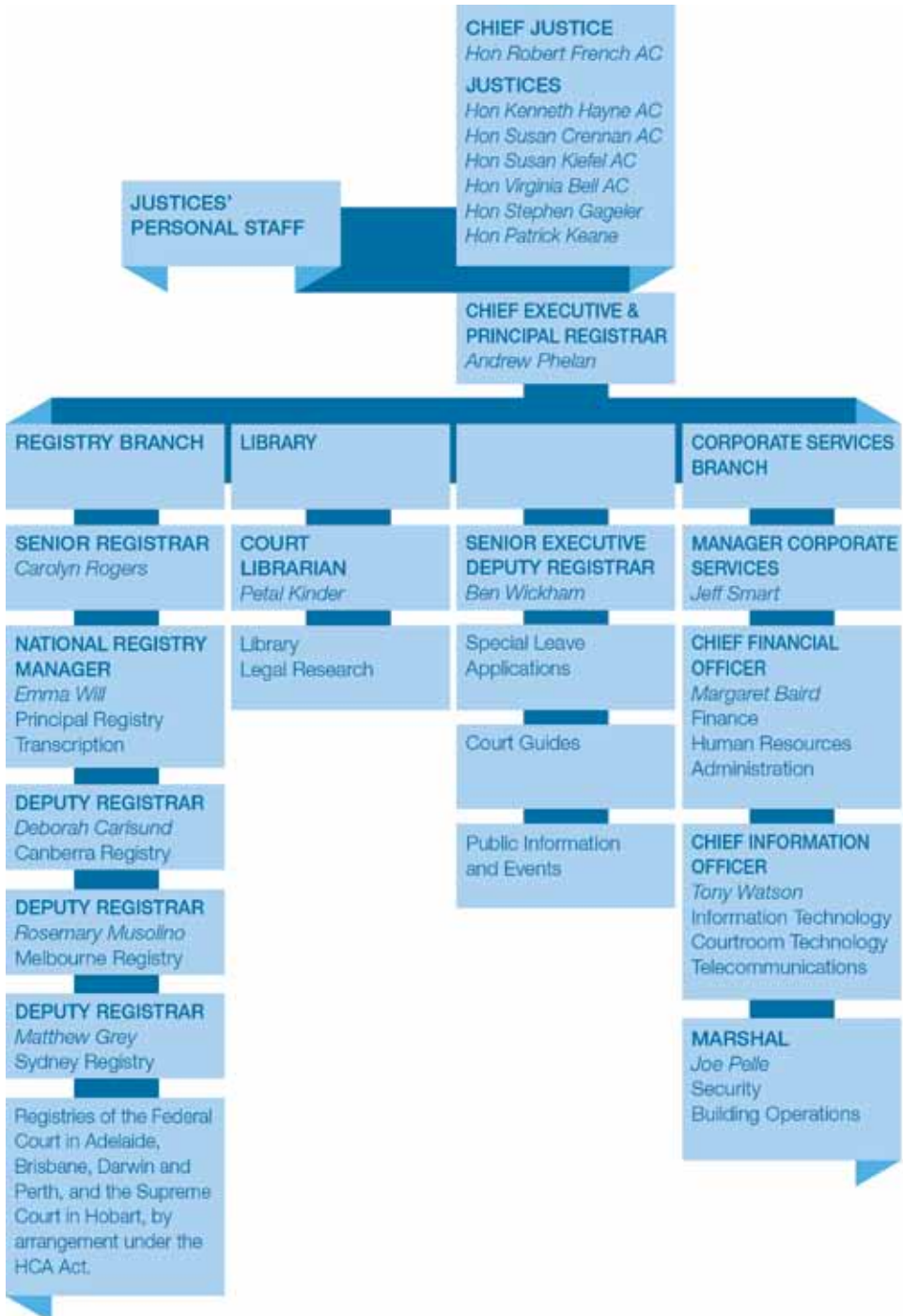
The current Chief Executive and Principal Registrar, Mr Andrew Phelan, was originally appointed to the position on 20 July 2007 and was reappointed for a further five years from 20 July 2012.

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

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

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

HIGH COURT OF AUSTRALIA ORGANISATIONAL CHART AS AT 30 JUNE 2014



OFFICERS AND EMPLOYEES

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

EXTERNAL SCRUTINY

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

Section 43 of the Act provides for the Auditor-General annually to inspect and audit the accounts and records of the financial transactions of the Court and to draw the attention of the Attorney-General to any irregularity disclosed by that inspection and audit. During 2013–14 the Auditor General did not conduct any performance audits involving the Court. Results of the Auditor General's audit of the Court's 2013–14 financial statements, which can be found at Part VII of this

report, were reported to the Attorney-General on 18 September 2014. 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 2012–13* was submitted to the Attorney-General on 1 November 2013 and it was presented to the Parliament on 13 November 2013.

REGISTRY

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

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

The Principal Registry of the Court is situated in Canberra. Offices of the Registry are also located in Canberra, Melbourne, Sydney, Adelaide, Brisbane, Darwin, Hobart

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

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

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

A total of 323 individual transcripts, containing 6349 pages, were produced by the Court reporting service during 2013–14. This is consistent with the number of transcripts produced by the Court reporting service during 2012–13.

When the Court delivers judgments, copies are available from the Canberra, Melbourne and Sydney offices, and are provided to the parties and media free of charge. Additional copies can be purchased, at the fee prescribed in the *High Court of Australia (Fees) Regulation 2012*, by the parties and the public in the Canberra, Melbourne and Sydney offices of the Registry. This service is also provided if the Court delivers judgments when sitting in other cities. Judgments are also available from the Court's website at <http://www.hcourt.gov.au/publications/judgments/judgments-and-pronouncements> on the day they are delivered by the Court and can be viewed and downloaded, world-wide, without cost.

All legal practitioners in Australia who wish to practise in federal courts or State or Territory courts exercising federal jurisdiction are required to have their names entered in the Register of Practitioners maintained by the Chief Executive & Principal Registrar in Canberra. The Registry provides an information service to practitioners advising them of their entitlement to practise in federal courts, the procedure for having their name entered on the register and, if required, providing them with certificates of good standing to enable them to seek admission in other jurisdictions. The names of 2548 new practitioners were added to the register in 2013–14.

JUDICIAL WORKLOAD

Cases filed

Comparisons of the number of cases filed in each Registry and the categories of cases filed during 2012–13 and 2013–14 are provided in table F.

The number of cases filed increased slightly this year, with a total of 630 cases filed compared with 618 cases filed in 2012–13. The proportion of special leave applications filed by self-represented litigants during 2013–14 was 40 per cent compared with 44 per cent during 2012–13.

In 2013–14, 52 per cent of the cases were filed in the Sydney office of the Registry. The Melbourne office of the Registry, which processed cases filed in Melbourne, Adelaide and Hobart, accounted for 27 per cent of total filings. The Registry in Canberra processed cases filed in Canberra, Brisbane, Darwin and Perth, accounting for 21 per cent of all filings.

Cases decided

Table G compares the number of cases and categories of cases decided by the Court during 2012–13 and 2013–14.

Pending cases

The number of cases pending in the Court at 30 June 2013 and 30 June 2014 is recorded in table H.

Original jurisdiction

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

During the reporting year 77 cases were commenced in the original jurisdiction of the Court, compared with 122 in 2012–13.

Cases commenced in the original jurisdiction are generally listed before a single Justice of the Court in the first instance. Not all cases filed in the original jurisdiction proceed to hearing before the Full Court. Some cases are remitted to another Court for trial pursuant to section 44 of the *Judiciary Act*. In 2013–14, the Full Court delivered judgment in eight cases filed in the original jurisdiction.

The Court sits as the Court of Disputed Returns to try petitions disputing the validity of elections or returns of persons to the House of Representatives or the Senate. These cases are often determined by a single Justice or remitted to another Court for determination. There were four election petitions filed during the reporting year, all relating to the election of Senators for the State of Western Australia. One petition was dismissed on 21 January 2014. The other three were tried by a single Justice and judgment delivered on 18 February 2014.

Table F. Cases filed: by Registry

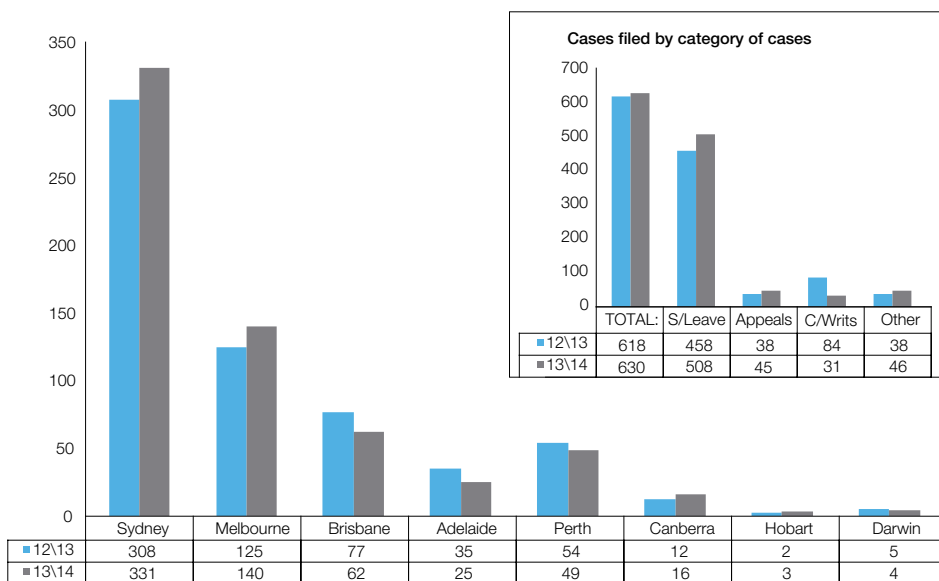


Table G. Cases decided: by Registry

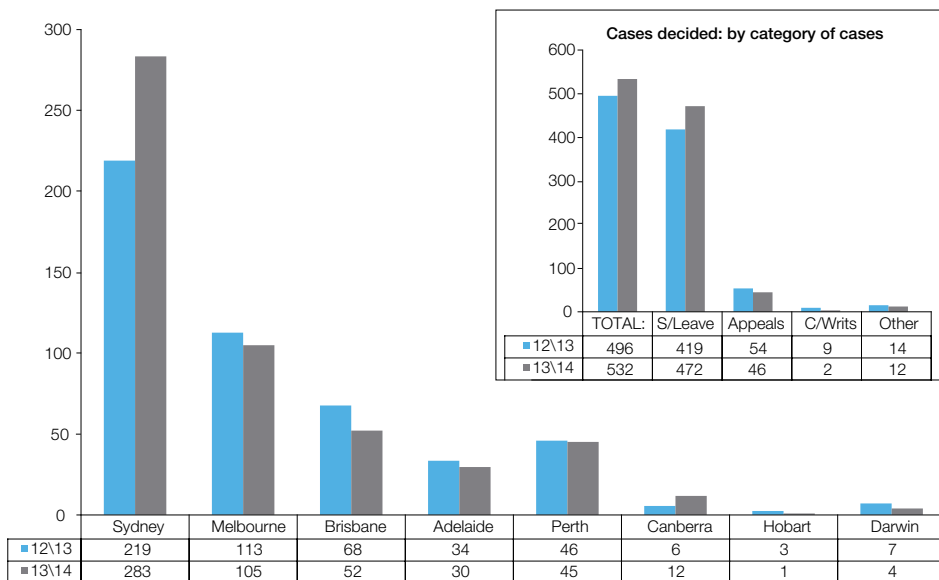


Table H. Pending Cases: by Registry

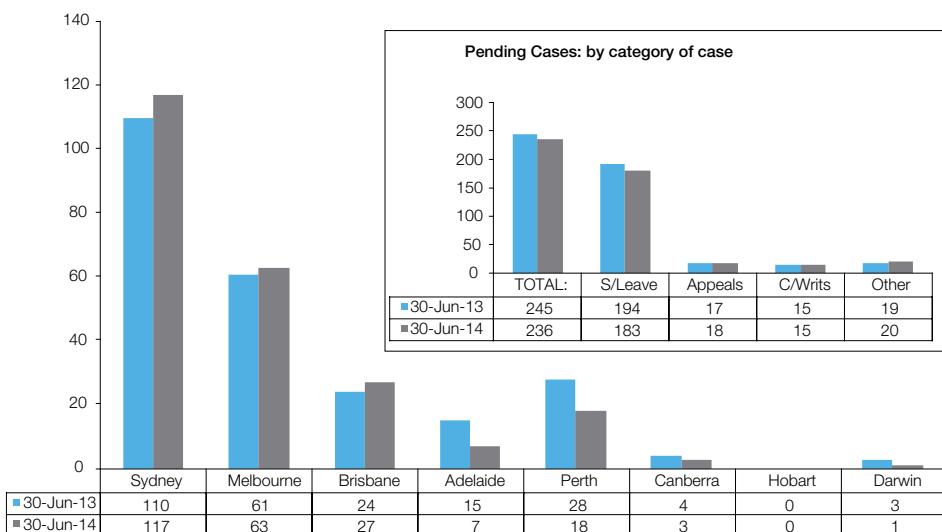
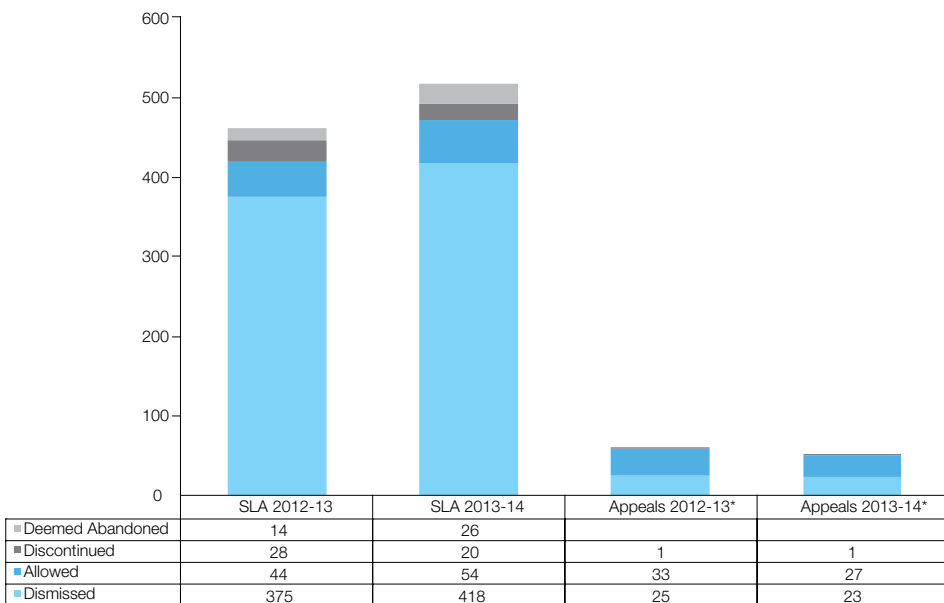
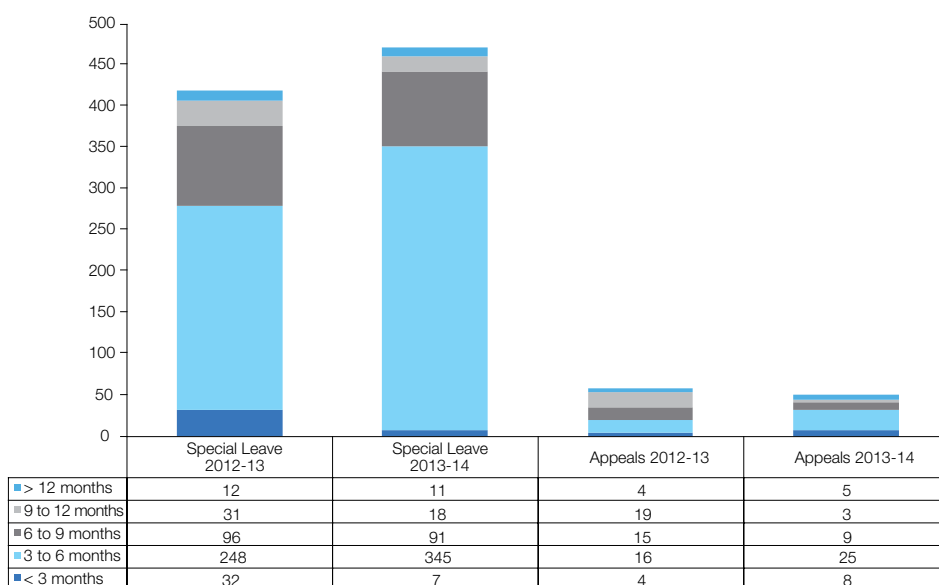


Table I. Means of determination: Applications and Appeals



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

Table J. Time for Determination: Applications and Appeals



Appellate cases finalised

Table I compares how appellate cases were finalised during 2012–13 and 2013–14.

There were three applications for special leave referred to the Full Court to be argued as if on appeal in 2013–14. Two of these matters have now been heard and judgment given. The determination figures have been adjusted to reflect those final outcomes. There were also three special leave applications granted, the appeal treated as instituted and heard *instanter*.

The *High Court Rules 2004* provide that the Court may determine leave and special leave applications on the papers without an oral hearing. In those cases, the applications are not listed for hearing but for pronouncement of orders and publications of reasons only. Forty seven per cent of the applications decided in 2013–14 were finalised without an oral hearing, compared with 53 per cent in 2012–13.

Appellate cases – time for determination

The provisions of Chapter 4 of the *High Court Rules 2004* impose time standards for the filing of applications for leave or special leave to appeal and appeals. These provisions assist case-flow management by providing time standards for the various stages in the preparation of applications and appeals. Table J compares the periods of time taken for cases filed in the appellate jurisdiction of the Court during 2012–13 and 2013–14 to be determined.

Ninety four per cent of the applications for leave or special leave to appeal and 84 per cent of the appeals decided by the Court during the reporting year were completed within nine months of filing. The figures for 2012–13 were 90 per cent and 60 per cent respectively.

RULES OF COURT

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

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

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

During 2013–14 the Court made the following Rules of Court:

- Legislative Instrument F2013LO1678 on 2 September 2013 – Annual sittings of the High Court; and
- Select Legislative Instrument No 257 of 2013 on 26 November 2013 – High Court Amendment Rules 2013 (No. 2): Amendment to Schedule 2 (Costs).

Court fees and charges

Fees and charges in the High Court form an integral part of litigation costs and are prescribed by regulation on the initiative of the Attorney-General. Fees payable for filing, issuing or sealing a document in an office of the Registry of the High Court, or for obtaining a document or service, are provided in Schedule 1 of the *High Court of Australia (Fees) Regulation 2012*.

Exemptions

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

Waiver of fees

A person liable to pay a filing fee or a hearing fee may apply to the Registrar to have the two-thirds of the fee waived upon the ground that payment of the fee would cause financial hardship to that person. A refusal by a Registrar to waive a fee may be reviewed by the Administrative Appeals Tribunal. There were no refusals to waive a fee in the reporting period.

During the reporting year 619 cases attracting a filing fee and/or hearing fees were filed in the Court. Of these, 291, or 47 per cent of cases were eligible for an exemption from paying fees. In addition, the Registrar waived payment of two-thirds of the fee in 109, or approximately 18 per cent, of cases. The filing fees and hearing fees foregone in these 400 cases for the entire period amounted to \$568,150. The composition of this total is shown in the following table.

RECORD OF NON-PAYMENT OF FEES 2013–14

Reasons for non-payment	Regulation	No.	Amount (\$)
Legal Aid (exemption)	11(1)(a)	30	\$21,240
Holder of a concession card (exemption)	11(1)(b)	102	\$233,335
Person in public detention (exemption)	11(1)(c)	155	\$128,980
Child under the age of 18 years (exemption)	11(1)(d)	3	\$5,480
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	1	\$2,505
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	0	\$0
Financial hardship (waiver of two-thirds fee)	12	109	\$176,610
TOTAL		400	\$568,150

Professional costs

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

The functions of the High Court Library are to:

- support the Court through the provision of relevant, comprehensive and timely reference and research services to the Justices and their staff
- provide and maintain a comprehensive collection of legal resources which support the reference and research needs of the Justices and their staff
- support the legal referencing needs of lawyers appearing before the Court in Canberra
- publish the Court's dispositions, judgments and related summaries and Bulletins.

LIBRARY

The Court has a Library Committee, which is chaired by Justice Hayne AC and includes Justice Crennan AC, Justice Gageler, Justice Keane, the Chief Executive and Principal Registrar and the Court Librarian.

Library Materials Budget

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

Legal Research Officer

During the year the Legal Research Officer undertook research and analysis on a variety of legal issues at the direction of the Justices and the Chief Executive and Principal Registrar.

The Legal Research Officer also produces the *High Court Bulletin*, which provides information to the public about cases before the Court, and the *Overseas Decisions Bulletin*, which provides information to the Justices about relevant decisions from overseas jurisdictions.

Authorities

The Library is responsible for the coordination, production and distribution of authorities relied upon by counsel during oral argument in Court for Canberra sittings. During the year, the library provided authorities to the Justices for 56 hearings.

This year Library staff continued to provide fully searchable and paginated electronic copies of all authorities for use by the Justices and their associates, together with printed copies of material not held in chambers. The Legislation Officer continued to coordinate the provision to Chambers of full copies of legislation considered relevant to forthcoming cases by the Legal Research Officer.

Reference services

Library staff assist with reference and research queries from the Justices and their staff. These can range from providing a case or early colonial act to researching legislative history. Reference and research assistance is also provided to counsel when they appear before the Court.

Inter-library loans

Over 600 inter-library loans were processed by the library during the year.

Collection development

The following table shows changes in the library collection during the year:

Location	Number of volumes
Total Canberra holdings	149 438
Acquisitions	
Books purchased	310
Print subscriptions changed to online	27
New online subscriptions	28
Print subscriptions cancelled	112

Library Management System

During the year, the Court signed a cooperative agreement with the Federal Court for a managed service arrangement for a new integrated library system (SirsiDynix).

Web publications

The Library makes the following publications available:

- the *High Court Bulletin* with its full archive is published on BarNet and AustLII
- *New Library Books*, published on the Court's website
- the *Overseas Decisions Bulletin*, which includes decisions from the Supreme Court of the United Kingdom, the Supreme Court of Canada, the Supreme Court of the United States, the Constitutional Court of South Africa and the Supreme Court of New Zealand, is available on the Court's website. Alerts are published for these publications enabling the legal profession and wider public to subscribe.

Binding of Bills and Explanatory Memoranda

The Binding of Bills and Explanatory Memoranda project involves the binding of loose Australian bills and explanatory memoranda into bound volumes for each Parliamentary session to prevent the loss of material and facilitate retrieval. Fourteen volumes were bound during the year. These volumes cover the period 1954/55–1959 and 1970–1980. The continuation of this project will ensure that an important, comprehensive resource on Australian legislation will be available to the Court.

Activities of the Court Librarian

The Court Librarian, Ms Petal Kinder, as President of the International Association of Law Libraries (IALL) attended and spoke at the 32nd Annual Course of International Law and Legal Information in Barcelona, Spain in September 2013. In this capacity she attended and presided at two IALL Board Meetings held in conjunction with the conference, and, at the invitation of the American Association of Law Libraries (AALL) attended the AALL Conference held in Seattle in July 2013.

CORPORATE SERVICES

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

Finance Committee

The Court has a Finance Committee which:

- reviews and, where appropriate, makes recommendations to the Court on Court budgets
- monitors and reports to the Court on expenditure against budgets
- reviews and adopts annual financial statements prior to their signing by the Chief Executive and Principal Registrar
- reviews and advises where necessary on processes for identifying and managing financial business risks, including appropriate risk management, audit and fraud control frameworks
- considers building strategies and projects.

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

Internal Audit

The Court's internal audits are performed by a contracted auditor. During 2013–14 the internal auditor conducted reviews of:

- collections management
- purchasing probity
- building contract management
- IT general controls

Risk management

During 2013–14 the Court:

- reviewed the work, health and safety risk assessment
- assessed and considered risks for building projects

Fraud control

The Court's Fraud Risk Assessment and Fraud Control Plan were last updated in 2011–12.

There was no reported allegation of fraud during 2013–14.

Financial management

The Court's estimates for 2013–14 were reported in the Attorney-General's Portfolio Budget Statements.

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

Financial results

In 2013–14 the Court received an operating appropriation of \$13.405m and incurred an operating loss of \$5.419m.

In 2013–14 the Court received an equity injection of \$4.803m including departmental capital budget.

The audited financial results for 2013–14 are in Part VII.

Consultants

During 2013–14 the Court entered into 18 consultancy contracts with a total value of \$545 372 (including GST).

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

Name	Description	Contract Price
CBRE Valuations Pty Ltd	Valuation of land and buildings	13 200
AARNet Pty Ltd	WAN feasibility study	13 750
Pelle Architects Pty Ltd	Design and documentation for entry doors	20 878
Small Quinton Coleman Architects	Design and documentation for alterations to improve the safety and functionality of external areas	101 128
Steensen Varming Aust Pty Ltd	Design, documentation and management of the replacement of the building management system	58 300
Steensen Varming Aust Pty Ltd	Design, documentation and construction management of external lighting	52 800
Steensen Varming Aust Pty Ltd	Design and documentation for heating, ventilation and air conditioning	230 794

Contract management

The Court sought advice from the Australian Government Solicitor in drafting contracts during 2013–14.

HUMAN RESOURCE MANAGEMENT

Terms and conditions of employment

High Court staff are employed under the *High Court of Australia Act 1979* (Cth). Section 26(4) of the Act provides for the terms and conditions of Court staff to be determined by the Court. These terms and conditions are generally similar to those applying in the Australian Public Service. No High Court staff member received performance pay during 2013–14.

Staffing overview

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

Training

The Court continues to provide a comprehensive first day induction program. In the course of 2013–14 the Court provided training in the following areas:

- effective writing
- interviewing techniques
- dealing with self-represented litigants
- work, health and safety courses noted below

All new staff were requested to complete online training modules for work, health and safety, workplace diversity and workplace behaviours.

Work, health and safety

Throughout 2013–14 the Court reviewed and updated work health and safety policies and procedures.

During 2013–14 the Work, Health and Safety (WH&S) Committee met four times. This Committee provides an opportunity for employees to raise any issues they have about personal and workplace safety. Designated Workplace Representatives are



encouraged to consult within their areas prior to and after Committee meetings.

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

The Court arranged WH&S training in 2013–14 for:

- harassment and bullying
- first aid
- defibrillator training

Other initiatives undertaken during 2013–14 to promote the health, safety and welfare at work of employees, contractors and visitors included:

- influenza vaccinations
- 18 workstation assessments including two reasonable adjustment reports
- participating in the Global Corporate Challenge Programme which promoted healthy levels of physical activity
- encouraging staff to use services provided by the Court's employee assistance provider

- revising construction and non-construction contractor induction forms
- purchasing a new wheelchair for the public area

During 2013–14 the following work health and safety incidents occurred:

- there were no incidences that required the Court to provide information to Comcare under section 68 of the *Occupational Health and Safety Act 1991* (Cth) or section 36, 37 and 38 of the *Work Health and Safety Act 2011* (Cth)
- seven minor incidents in Canberra
- one new workers compensation claim

As at 30 June 2014 there were:

- one continuing workers compensation claim that relates to injury prior to 1 July 2013
- one continuing workers compensation claim for an injury reported in 2013–14
- no safety issues notified to the WH&S Committee which were unresolved.



INFORMATION TECHNOLOGY

The Court has an IT Committee which oversees and guides, at a strategic level, the use of information and communications technology within the Court.

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

Courtroom technology replacement

During 2013–14 the Court entered into a contract for the design and documentation of courtroom technology. The initial focus of that design is the three courtrooms in Canberra. The design will be extended later to the Court's Sydney and Melbourne courtrooms. The purpose of the design is to approach the market for the separate installation of the design during the forthcoming financial year.

The Court's transcription software is being replaced, with new hardware recently acquired and the first phase of the replacement is complete. The remaining systems will be replaced during the 2014–15 financial year.

Interstate network capacities

Planning and feasibility studies have now been contracted to provide significant bandwidth increases for the Court's interstate Chambers and registries.

Server room

Significant planning has been completed and a detailed proposal has been received to relocate the server room. The proposed

room has been refurbished and purchasing procedures are underway to acquire and install the racks and cooling equipment. The installation should be completed in 2014–15.

Desktop and notebook replacements

Significant planning was completed and a detailed design implemented to upgrade the Court's desktop and notebook fleet, with an upgrade to the Windows 7 operating system. Half of the desktops were replaced in 2013–14 and all of the remaining equipment will be installed early in 2014–15.

Contracts

During 2013–14 the Court used whole of government contracts to achieve cost savings for desktop computers, contractors, national long distance calls, mobile charges, multifunction devices and printers.

BUILDING OPERATIONS

Rectification of safety and structural issues

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

In December 2011 the House of Representatives and the Senate passed resolutions supporting plans to rectify safety and structural issues with the

western forecourt. The Court subsequently received works approval from the National Capital Authority. After a detailed design process and a publicly advertised procurement, work commenced May 2013 and was completed January 2014.

Other projects during 2013–14 included:

- replacing of handrails on the ceremonial ramp
- repairing of broken paving tiles
- design work to increase the height of internal balustrades and handrails

Removal of asbestos containing material

A non-destructive asbestos survey conducted in 2009 included a recommendation to remove asbestos-containing air conditioning reheat units. Air quality testing confirmed that there was no immediate safety concern. It is anticipated that units on the last level will be removed in 2014–15.

During 2013–14 the Court completed the program to replace asbestos-containing fire doors.

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

Building security

During 2013–14 the Court had an agreement with the Australian Federal Police for Protective Security Officers to be present in the Court building during Canberra court sitting days.

High Court art collection

In November 2013 the Chief Justice and senior Court staff met with Mr Jan Senbergs to inspect and discuss the conservation treatment of a large mural that was installed when the Court building was opened in 1980.

Other projects during 2013–14 included:

- conserving and rehanging photographs of Court Benches on Level Six; and
- conserving and repairing the frame of the Court centenary painting.

Other building projects

Other building projects undertaken in 2013–14 included:

- refurbishing public seating in Court Two
- preparing a master plan to replace and upgrade the Court building heating, ventilation and air conditioning system
- replacing of the Court's building management system
- designing and preparing documentation to replace and upgrade the Court building external lighting
- replacing the carpet on Level Nine and Ten to match the carpet when the building was opened in 1980
- designing and preparing documentation to replace the Court building public entrance doors

The Court seeks heritage impact assessments before undertaking works that affect the heritage values of the Court building and precinct.

PUBLIC INFORMATION AND VISITOR PROGRAMS

Public Information Committee

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

The High Court makes available, via its website, an array of information about the work of the Court. This includes transcripts of hearings, judgments, case summaries, judgment summaries, special leave dispositions, the High Court bulletin, business and court lists, speeches by present and former Justices, and information about the art and architecture of the building.

The Justices of the Court and senior staff routinely host visiting delegations of Justices and court officials from overseas jurisdictions.

Activities

During 2013–14 the Committee's priority was to expand the provision and accessibility of information about the work of the Court and to encourage the use of the High Court building as a civic space. Activities included:

- the publication of audio-visual recordings of Full Court hearings, ordinarily available at the end of each sitting day
- the maintenance of subscription services which alert subscribers to upcoming judgments, case summaries, judgment summaries and publications, with approximately 23,000 subscribers to these services
- the continued development and training of the Court Guide team, which conducts tours of the High Court building and its courtrooms, and provides information to visitors and school groups on the role, history and architecture of the Court. In 2013–2014, the Court had over 700 school groups visit from across Australia
- Chief Justice French AC presiding over the Sir Harry Gibbs Constitutional Law Moot Grand Final
- Justice Keane presiding over the Jessup Moot Grand Final and the Court hosted the official dinner for competitors
- hosting the official dinner for the National Schools Constitutional Convention

An important priority for the Court this year was to utilise the Public Hall and its excellent acoustics for Sunday concerts. These concerts take place on the first and third Sunday of each month and are free of charge. Throughout the year, over 30 concerts were held with performances by local and national choirs and musical groups. These concerts have attracted over 9000 visitors to the Court who, in addition to enjoying the performances, are able to take a tour of the Court and learn about its role and history. A particular highlight was the "Sunset at the High Court" concert, which took place as part of the Canberra International Music Festival and which featured French and German vocal works from the 20th century, performed by The Song Company, Christina Wilson, Anna Fraser and Louise Page.

The Court also permitted its forecourt area to be used as part of the Enlighten Festival.

The Court supports the hosting of exhibitions and other events by embassies and cultural communities in its Canberra building.

Visitor numbers

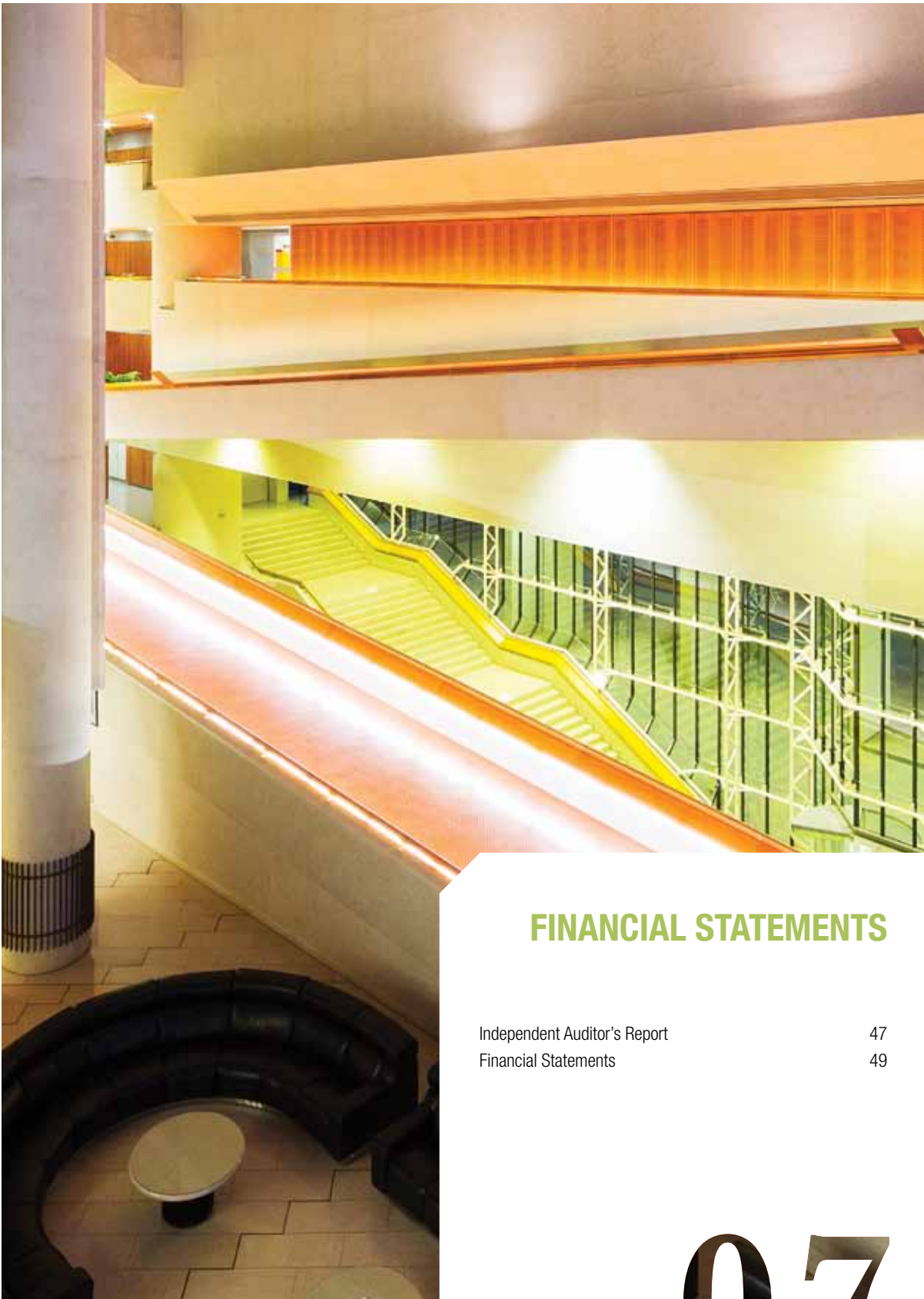
During 2013–14 approximately 35,000 school students received guided tours of the Court and presentations on its constitutional and appellate role. There were approximately 45,000 additional visitors to the High Court’s Canberra building during the year.

Links and visits

The Court maintains links with a wide range of international and domestic visitors and their hosts in embassies, universities, government agencies and other organisations. Public and private events engage both visitors and hosts with the work of the Court.

During 2013–14, the Court maintained its many links with courts, judges and legal organisations in the region and around the world. The Court welcomed a number of international visitors, including delegations of judges, senior lawyers, court administrators, parliamentarians, government officials, lawyers and law students from Indonesia, Thailand, Singapore, Bangladesh, Nigeria, France, the United Kingdom, the People’s Republic of China, the United States, Sweden, Kenya and Argentina.





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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

I have audited the accounts and records and financial statements of the High Court of Australia for the year ended 30 June 2014. The financial statements, which accompany this report, comprise: a Statement by the Chief Executive and the Chief Financial Officer; Statement of Comprehensive Income; Statement of Financial Position; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Administered Schedule of Comprehensive Income; Administered Reconciliation Schedule; Schedule of Administered Cash Flow and Notes to and forming part of the Financial Statements including Significant Accounting Policies and other explanatory information.

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

The Chief Executive and Principal Registrar of the High Court of Australia is responsible for keeping proper accounts and records of the transactions and affairs relating to the administration of the affairs of the Court and for the preparation of financial statements in the form approved by the Finance Minister under sub-section 47(1) of the *High Court of Australia Act 1979* (the Act).

The form approved is the *Finance Minister's Orders (Financial Statements for reporting periods ending on or after 1 July 2011)* (the Finance Minister's Orders), which incorporate by reference the Australian Accounting Standards. The Chief Executive and Principal Registrar is also responsible for such internal control as is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and, in this audit, about the financial transactions being in accordance with the Act. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, and of non-compliance. In making those risk assessments, the auditor considers internal control relevant to: preparation of the financial statements that give a true and fair view, and to compliance with the Act, 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 High Court of Australia's internal control.

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An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Executive and Principal Registrar of the High Court of Australia, as well as evaluating the overall presentation of the financial statements.

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

Independence

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

Opinion

The financial statements of the High Court of Australia are in agreement with the accounts and records and, in my opinion:

- (a) are based on proper accounts and records;
- (b) are in the form approved by the Finance Minister under the *High Court of Australia Act 1979*; and
- (c) give a true and fair view of the matters required by the Finance Minister's Orders and Australian Accounting Standards, including the High Court of Australia's financial position as at 30 June 2014 and its financial performance and cash flows for the year then ended.

Further, in my opinion, the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the High Court of Australia during the year ended 30 June 2014 have been in accordance with the *High Court of Australia Act 1979*.

Australian National Audit Office



Serena Buchanan
Executive Director

Delegate of the Auditor-General

Canberra
18 September 2014

High Court of Australia
STATEMENT BY THE CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2014 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders (Financial Statements for reporting periods ending on or after 1 July 2011), as amended.

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



Andrew Phelan
Chief Executive & Principal Registrar
High Court of Australia

Date of signing

18/9/14



Margaret Baird
Chief Financial Officer
High Court of Australia

Date of signing

18/9/2014

High Court of Australia
STATEMENT OF COMPREHENSIVE INCOME FOR NOT-FOR-PROFIT
REPORTING ENTITIES
for the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NET COST OF SERVICES			
Expenses			
Employee benefits	3A	8,559,943	8,175,979
Suppliers	3B	7,874,190	8,066,990
Depreciation and amortisation	3C	4,661,962	4,486,984
Write-down and impairment of assets	3D	4,335,461	99,302
Losses from asset sales	3E	702	-
Total expenses		25,432,258	20,829,255
Own-Source Income			
Own-source revenue			
Sale of goods and rendering of services	4A	167,272	176,109
Interest	4B	470,288	577,313
Other revenues	4C	249,324	148,874
Resources received free of charge	4D	2,160,316	2,145,474
Total own-source revenue		3,047,200	3,047,770
Gains			
Sale of assets	4E	-	1,007
Other gains	4F	3,200	900
Total gains		3,200	1,907
Total own-source income		3,050,400	3,049,677
Net (cost of) services		(22,381,858)	(17,779,578)
Revenue from Government	4G	13,405,000	13,401,000
(Deficit) attributable to the Australian Government		(8,976,858)	(4,378,578)
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus		3,557,645	5,875,680
Total comprehensive income		3,557,645	5,875,680
Total comprehensive income/(loss)		(5,419,213)	1,497,102
Total comprehensive income/(loss) attributable to the Australian Government		(5,419,213)	1,497,102

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

High Court of Australia
STATEMENT OF FINANCIAL POSITION FOR NOT-FOR-PROFIT REPORTING
ENTITIES
as at 30 June 2014

	Notes	2014 \$	2013 \$
ASSETS			
Financial assets			
Cash and cash equivalents	6A	2,807,595	1,199,161
Trade and other receivables	6B	213,244	296,621
Other Investments	6C	9,500,000	10,580,334
Total financial assets		12,520,839	12,076,116
Non-financial assets			
Land and buildings	7A	202,713,287	199,940,404
Infrastructure, plant and equipment	7B	5,119,765	5,011,000
Library holdings	7C	12,495,977	16,195,911
Intangibles	7E	228,173	192,116
Other non-financial assets	7G	115,617	59,808
Total non-financial assets		220,672,819	221,399,239
Total assets		233,193,658	233,475,355
LIABILITIES			
Payables			
Suppliers	8A	366,898	324,202
Other Payables	8B	337,173	305,649
Total payables		704,071	629,851
Provisions			
Employee provisions	9A	2,396,957	2,136,661
Total provisions		2,396,957	2,136,661
Total liabilities		3,101,028	2,766,512
Net assets		230,092,630	230,708,843
EQUITY			
Contributed equity		79,554,598	74,751,598
Reserves		177,685,098	174,127,453
Retained surplus (accumulated deficit)		(27,147,066)	(18,170,208)
Total equity		230,092,630	230,708,843

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

High Court of Australia
STATEMENT OF CHANGES IN EQUITY FOR NOT-FOR-PROFIT REPORTING ENTITIES
for the period ended 30 June 2014

	Retained earnings		Asset revaluation reserves		Contributed equity/capital		Total equity	
	2014	2013	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance								
Balance carried forward from previous period	(18,170,208)	(13,791,630)	174,127,453	168,251,773	74,751,598	70,881,598	230,708,843	225,341,741
Adjusted opening balance	(18,170,208)	(13,791,630)	174,127,453	168,251,773	74,751,598	70,881,598	230,708,843	225,341,741
Comprehensive income								
Other comprehensive income	-	-	3,557,645	5,875,680	-	-	3,557,645	5,875,680
Surplus (Deficit) for the period	(8,976,858)	(4,378,578)	-	-	-	-	(8,976,858)	(4,378,578)
Total comprehensive income	(8,976,858)	(4,378,578)	3,557,645	5,875,680	-	-	(5,419,213)	1,497,102
Transactions with owners								
Contributions by owners								
Equity injection - Appropriation	-	-	-	-	1,450,000	1,450,000	1,450,000	1,450,000
Departmental capital budget	-	-	-	-	3,353,000	2,420,000	3,353,000	2,420,000
Sub-total transactions with owners	-	-	-	-	4,803,000	3,870,000	4,803,000	3,870,000
Closing balances as at 30 June	(27,147,066)	(18,170,208)	177,685,098	174,127,453	79,554,598	74,751,598	230,092,630	230,708,843
Closing balance attributable to the Australian Government	(27,147,066)	(18,170,208)	177,685,098	174,127,453	79,554,598	74,751,598	230,092,630	230,708,843

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

High Court of Australia
CASH FLOW STATEMENT FOR NOT-FOR-PROFIT REPORTING ENTITIES
as at 30 June 2014

	Notes	2014 \$	2013 \$
OPERATING ACTIVITIES			
Cash received			
Appropriations		13,405,000	13,401,000
Sale of goods and rendering of services		155,547	184,484
Interest		444,358	529,031
Net GST received		49,595	866,156
Other		319,901	77,556
Total cash received		14,374,401	15,058,227
Cash used			
Employees		8,267,265	8,279,695
Suppliers		5,726,987	6,890,326
Total cash used		13,994,252	15,170,021
Net cash from/(used by) operating activities	10	380,149	(111,794)
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of infrastructure, plant and equipment		91	23,476
Investments		1,217,270	6,132,277
Total cash received		1,217,361	6,155,753
Cash used			
Purchase of infrastructure, plant and equipment		4,655,140	3,847,576
Investments		136,936	7,622,659
Total cash used		4,792,076	11,470,235
Net cash from/(used by) investing activities		(3,574,715)	(5,314,482)
FINANCING ACTIVITIES			
Cash received			
Capital injection		4,803,000	3,870,000
Total cash received		4,803,000	3,870,000
Net cash from/(used by) financing activities		4,803,000	3,870,000
Net increase/(decrease) in cash held		1,608,434	(1,556,276)
Cash and cash equivalents at the beginning of the reporting period		1,199,161	2,755,437
Cash and cash equivalents at the end of the reporting period	6A	2,807,595	1,199,161

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

High Court of Australia
SCHEDULE OF COMMITMENTS
as at 30 June 2014

	2014	2013
	\$	\$
BY TYPE		
Commitments receivable		
Sublease rental income	8,993	-
Net GST recoverable on commitments	<u>344,120</u>	<u>401,749</u>
Total commitments receivable	<u>353,113</u>	<u>401,749</u>
Commitments payable		
Capital commitments		
Land and buildings ¹	(1,282,225)	(1,856,764)
Infrastructure, plant and equipment	-	(26,451)
Intangibles	<u>(50,270)</u>	<u>(33,440)</u>
Total capital commitments	<u>(1,332,495)</u>	<u>(1,916,655)</u>
Other commitments		
Operating leases	(311,976)	(392,936)
Other ²	<u>(2,149,844)</u>	<u>(2,109,648)</u>
Total other commitments	<u>(2,461,820)</u>	<u>(2,502,584)</u>
Net commitments by type	<u>(3,441,203)</u>	<u>(4,017,490)</u>
BY MATURITY		
Commitments receivable		
Operating lease income		
Within 1 year	7,178	-
Between 1 to 5 years	<u>1,815</u>	<u>-</u>
Total operating lease income	<u>8,993</u>	<u>-</u>
Other commitments receivable		
Within 1 year	269,960	295,601
Between 1 to 5 years	<u>74,160</u>	<u>106,148</u>
Total other commitments receivable	<u>344,120</u>	<u>401,749</u>
Total commitments receivable	<u>353,113</u>	<u>401,749</u>
Commitments payable		
Capital commitments		
Within 1 year	<u>(1,332,495)</u>	<u>(1,916,655)</u>
Total capital commitments	<u>(1,332,495)</u>	<u>(1,916,655)</u>
Operating lease commitments		
Within 1 year	(163,751)	(163,919)
Between 1 to 5 years	<u>(148,225)</u>	<u>(229,017)</u>
Total operating lease commitments	<u>(311,976)</u>	<u>(392,936)</u>
Other Commitments		
Within 1 year	(1,480,490)	(1,171,042)
Between 1 to 5 years	<u>(669,354)</u>	<u>(938,606)</u>
Total other commitments	<u>(2,149,844)</u>	<u>(2,109,648)</u>
Total commitments payable	<u>(3,794,315)</u>	<u>(4,419,239)</u>
Net commitments by maturity	<u>(3,441,202)</u>	<u>(4,017,490)</u>

1 Capital commitments represent contracts for capital works in the Court and precinct.

2 Other commitments include contracts for security, telecommunications and buildings maintenance

Nature of lease	General description of leasing arrangement
Agreement for the provision of motor vehicles to Justices and one office vehicle.	The Court leases motor vehicles under the terms of a contract with various operative dates.
Lease for multi function devices	The court leases multi function devices under the terms of a contract.

High Court of Australia
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME FOR NOT-FOR-PROFIT REPORTING ENTITIES
for the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NET COST OF SERVICES			
Expenses			
Total expenses		-	-
Income			
Revenue			
Non-taxation revenue			
Sale of goods and rendering of services	17A	1,628,547	1,276,633
Total non-taxation revenue		1,628,547	1,276,633
Total income		1,628,547	1,276,633
Total comprehensive income (loss)		1,628,547	1,276,633

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

ADMINISTERED RECONCILIATION SCHEDULE FOR NOT-FOR-PROFIT REPORTING ENTITIES

	2014 \$	2013 \$
Opening assets less liabilities as at 1 July	-	-
Net (cost of)/contribution by services		
Income	1 628 547	1 276 633
Transfers (to)/from the Australian Government		
Appropriation transfers to OPA		
Transfers to OPA	(1,628,547)	(1,276,633)
Closing assets less liabilities as at 30 June	-	-

High Court of Australia
SCHEDULE OF ADMINISTERED CASH FLOW FOR NOT-FOR-PROFIT
REPORTING ENTITIES
for the period ended 30 June 2014

	Notes	2014 \$	2013 \$
OPERATING ACTIVITIES			
Cash received			
Fees and charges		<u>1,628,547</u>	1,276,633
Total cash received		<u>1,628,547</u>	1,276,633
Net cash from (used by) operating activities		<u>1,628,547</u>	1,276,633
Net increase (decrease) in cash held		<u>1,628,547</u>	1,276,633
Cash and cash equivalents at the beginning of the reporting period		-	-
Cash to Official Public Account for			
Cash to OPA - Other		<u>(1,628,547)</u>	(1,276,633)
Cash and cash equivalents at the end of the reporting period		<u>-</u>	-

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

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High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 1: Significant Accounting Policies

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

The Court is a Commonwealth entity. It is a not-for-profit entity. The objective of the Court is to interpret and uphold the Australian Constitution and to perform the functions of the ultimate appellate court of Australia.

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

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

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

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

The Court conducts the following administered activities: Fees and charges are collected in accordance with the *High Court of Australia (Fees) Regulations 2012* Schedule 1. The fees and charges collected are transferred to consolidated revenue.

1.2 Administration of the Court

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

Chief Justice:

The Honourable Robert French, AC

Justices:

The Honourable Kenneth Hayne, AC

The Honourable Susan Crennan, AC

The Honourable Susan Kiefel, AC

The Honourable Virginia Bell, AC

The Honourable Stephen Gageler

The Honourable Patrick Keane

Chief Executive & Principal Registrar:

Andrew Phelan

Under section 10 of the *High Court of Australia Act 1979* (Cth), a Justice is not capable of accepting or holding any other office of profit within Australia. No related party transactions have occurred during the 2013-2014 financial year.

1.3 Basis of Preparation of the Financial Statements

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

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

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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

The financial statements are presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified. Unless alternative treatment is specifically required by an accounting standard or the FMO's, assets and liabilities are recognised in the 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. Liabilities and assets that are unrecognised are reported in the schedule of commitments or the schedule of contingencies.

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

1.4 Significant Accounting Judgement and Estimates

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

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

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

1.5 New Australian Accounting Standards

Adoption of new Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date as stated in the standard.

None of the new standards, amendments to standards and interpretations that were issued prior to the sign off date and are applicable to the current reporting period have a financial impact, and are not expected to have a future financial impact on the Court.

Future Australian Accounting Standards requirements

The following new standard was issued by the Australian Accounting Standards Board prior to the signing of the statements by the Chief Executive & Principal Registrar and Chief Financial Officer, which is expected to have a material impact on the Court's financial statements for the future reporting periods:

Standard/ Interpretation	Application date for the Court	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 1055 <i>Budgetary Reporting</i>	01 July 2014	This standard requires reporting of budgetary information by not-for-profit entities within the General Government Sector. In particular: original budget presented to Parliament; variance of actuals from budget; and explanations of significant variances.

All other standards that were issued prior to the signoff date and are applicable to future reporting periods are not expected to have a future material impact on the Court's financial statements.

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.6 Revenue

Revenue from Government

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

Resources Received Free of Charge

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

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

Other Types of Revenue

Revenue from the sale of goods is recognised when:

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

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

The revenue is recognised when:

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

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

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

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

1.7 Gains

Resources Received Free of Charge

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

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

Sale of Assets

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

1.8 Transactions with the Government as Owner

Equity Injections

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Restructuring of Administrative Arrangements

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

1.9 Employee Benefits

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

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

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

Leave

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

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

The liability for long service leave has been determined by reference to the work of an actuary as at 30 June 2014. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

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

Superannuation

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

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

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

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

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

1.10 Leases

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

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

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

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

1.11 Borrowing Costs

All borrowing costs are expensed as incurred.

1.12 Fair Value Measurement

The Court deems transfers between levels of the fair value hierarchy to have occurred at the end of the reporting period.

1.13 Cash

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

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

1.14 Financial Assets

The Court classifies its financial assets in the following categories:

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

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

Effective Interest Method

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

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

Held-to-Maturity Investments

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

Loans and Receivables

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

Impairment of Financial Assets

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

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.15 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'.

Other Financial Liabilities

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

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

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

1.16 Contingent Liabilities and Contingent Assets

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.

1.17 Acquisition of Assets

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

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

1.18 Property, Plant and Equipment

Asset Recognition Threshold

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

Revaluations

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

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

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

Depreciation

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

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

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:

	<u>2014</u>	<u>2013</u>
Building assets	6 to 169 years	7 to 170 years
Infrastructure, plant and equipment	0 to 35 years	0 to 35 years
Library holdings	50 years	50 years

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

Impairment

All assets were assessed for impairment at 30 June 2014. 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.

1.19 Intangibles

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

Software is amortised on a straight-line basis over their anticipated useful life. The useful lives of the Court's software is 3 years (2012-13: 3 years).

All software assets were assessed for indications of impairment as at 30 June 2014.

1.20 Taxation

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

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

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.21 Reporting of Administered Activities

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

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

Administered Cash Transfers to and from Official Public Account

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

Revenue

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

Note 2: Events After Balance Sheet Date

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

Note 3: Expenses

	2014	2013
	\$	\$
Note 3A: Employee Benefits		
Wages and salaries	6,548,773	6,311,140
Superannuation		
Defined contribution plans	548,690	499,219
Defined benefit plans	605,413	629,252
Leave and other entitlements	804,027	619,173
Separation and redundancies	53,040	117,195
Total employee benefits	8,559,943	8,175,979

The salaries and allowances paid to the Chief Justice and other Justices of the Court are administered by the Attorney-General's Department through a drawing right on a special appropriation held by the Australian Public Service Commission. These payments are not included in the Financial Statements of the High Court of Australia.

Note 3B: Suppliers

Goods and services supplied or rendered

Property	4,219,490	4,203,560
Travel	931,502	1,001,498
Information Technology and Communications	581,024	625,122
Electronic library subscriptions	327,007	243,288
Fringe Benefits Tax	250,980	285,562
Contractors and other Consultants	267,421	371,609
General Insurance	177,980	128,234
Other	740,248	844,462
Total goods and services supplied or rendered	7,495,652	7,703,335

Goods supplied in connection with

Related parties	7,548	7,315
External parties	262,470	350,394
Total goods supplied	270,018	357,709

Services rendered in connection with

Related parties	2,938,024	2,899,393
External parties	4,287,609	4,446,233
Total services rendered	7,225,634	7,345,626
Total goods and services supplied or rendered	7,495,652	7,703,335

Other suppliers expenses

Operating lease rentals in connection with

External parties		
Minimum lease payments	184,645	204,719
Workers compensation expenses	193,893	158,936
Total other suppliers	378,538	363,655
Total suppliers	7,874,190	8,066,990

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2014	2013
	\$	\$
Note 3C: Depreciation and Amortisation		
Depreciation		
Buildings	3,914,081	3,643,442
Infrastructure, plant and equipment	289,044	382,350
Library holdings	338,363	316,266
Total depreciation	4,541,488	4,342,058
Amortisation		
Intangibles	120,474	144,926
Total amortisation	120,474	144,926
Total depreciation and amortisation	4,661,962	4,486,984
Note 3D: Write-Down and Impairment of Assets		
Impairment of trade and other receivables	-	1,664
Revaluation decrement - Library holdings	4,192,436	-
Impairment of infrastructure, plant and equipment	1,236	-
Impairment of buildings	141,789	97,638
Total write-down and impairment of assets	4,335,461	99,302
Note 3E: Losses from Asset Sales		
Proceeds from sale	(91)	-
Carrying value of assets sold	793	-
Total losses from asset sales	702	-

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 4: Income

	2014	2013
Own-Source Revenue	\$	\$

Note 4A: Sale of Goods and Rendering of Services

Sale of goods in connection with		
Related parties	-	30
External parties	<u>37,748</u>	<u>37,178</u>
Total sale of goods and rendering of services	<u>37,748</u>	<u>37,208</u>

Rendering of services in connection with

Related parties	19,093	25,006
External parties	<u>110,431</u>	<u>113,895</u>
Total rendering of services	<u>129,524</u>	<u>138,901</u>
Total sale of goods and rendering of services	<u>167,272</u>	<u>176,109</u>

Note 4B: Interest

Deposits	<u>470,288</u>	<u>577,313</u>
Total interest	<u>470,288</u>	<u>577,313</u>

Note 4C: Other Revenue

Practitioner certificates	56,620	60,817
Department of Finance contribution to Chambers Fitout	175,000	-
Insurance claims	-	81,491
Other	<u>17,704</u>	<u>6,566</u>
Total other revenue	<u>249,324</u>	<u>148,874</u>

Note 4D: Resources received free of charge

Financial statement audit	43,000	36,000
Property operating cost	<u>2,117,316</u>	<u>2,109,474</u>
Total Resources received free of charge	<u>2,160,316</u>	<u>2,145,474</u>

Gains

Note 4E: Gains from sale of assets

Proceeds from sale	-	23,476
Carrying value of assets sold	-	(22,469)
Total gains from sale of assets	<u>-</u>	<u>1,007</u>

Note 4F: Other Gains

Assets recognised for the first time	<u>3,200</u>	<u>900</u>
Total other gains	<u>3,200</u>	<u>900</u>

Revenue from Government

Note 4G: Revenue from Government

Appropriations		
Departmental appropriation	<u>13,405,000</u>	<u>13,401,000</u>
Total revenue from Government	<u>13,405,000</u>	<u>13,401,000</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5: Fair Value Measurements

The following tables provide an analysis of assets that are measured at fair value. The different levels of the fair value hierarchy are defined below.

Level 1: Quoted prices (unadjusted) in active markets for identical assets that the entity can access at measurement date.
 Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
 Level 3: Unobservable inputs for the asset or liability.

Note 5A: Fair value measurements

Fair value measurements at the end of the reporting period by hierarchy for assets and liabilities in 2014

	Fair value measurements at the end of the reporting period using			
	Fair value	Level 1 inputs	Level 2 inputs	Level 3 inputs
	\$	\$	\$	\$
Financial assets				
Investments	9,500,000		9,500,000	-
Total financial assets	9,500,000	-	9,500,000	-
Non-financial assets				
Land	8,500,000	-	8,500,000	-
Buildings on freehold land	194,213,287	-	-	194,213,287
Heritage and cultural	3,644,445	-	3,644,445	-
Infrastructure, plant and equipment	1,475,320	-	1,259,357	215,963
Library holdings	12,495,977	-	12,495,977	-
Total non-financial assets	220,329,029	-	25,899,779	194,429,250
Total fair value measurements of assets in the statement of financial position	229,829,029	-	35,399,779	194,429,250

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

Land and buildings are currently being used to house the High Court of Australia in line with the *High Court of Australia Act 1979* rather than at its highest and best use, as office accommodation.

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

Note 5B: Valuation technique and inputs for Level 2 and Level 3 fair value measurements

Category (Level 2 or Level 3)	Fair value	Valuation technique(s) ¹	Inputs used	Range (weighted average) ²
\$				
Non-financial assets				
Land	8,500,000	Market comparables	Sale prices of comparable land adjusted for restricted use	N/A
Buildings	194,213,287	Depreciated replacement cost	Average depreciation rates	6%
Heritage and cultural	3,644,445	Market comparables	Sale prices of comparable items	N/A
Infrastructure, Plant and Equipment	1,259,355	Market comparables	Sale prices of comparable items	N/A
Infrastructure, Plant & Equipment (General & Technical)	215,963	Depreciated replacement cost	Average depreciation rates	22%
Investments	9,500,000	Market comparables	Market interest rates	N/A
Library holdings	12,495,977	Market comparables	Sale prices of comparable items	N/A

1. No change in valuation technique occurred during the period.

2. Significant unobservable inputs only. Not applicable for assets or liabilities in the Level 2 category.

Recurring and non-recurring Level 3 fair value measurements - valuation processes

The Court's policy is to revalue land and buildings annually. Each year the Court compares, at a component level, the outcome of the valuation to the previous year's valuation results and where necessary seeks further clarification on unexpected changes. During the 2013-14 financial year the Court procured valuation services from CRBE for the valuation of the Court's land and buildings assets and relied on valuation models provided by CBRE. CBRE provided written assurance to the Court that the model developed is in compliance with AASB13. The Court's general and technical assets, a subclass of the Infrastructure, Plant and Equipment asset class were valued by the Australian Valuation Office in the prior year.

Recurring Level 3 fair value measurements - sensitivity of unobservable inputs

The significant unobservable input used in the fair value measurement of the Court's buildings and general and technical assets is the assessment of the expected useful lives. Fair value is sensitive to the reassessment of the useful life of these assets.

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

Note 5C: Reconciliation for recurring Level 3 fair value measurements

Recurring Level 3 fair value measurements - reconciliation for assets

	Non-financial assets		Non-financial assets	
	Buildings	Total	IP&E	Total
	2014	2014	2014	2014
	\$	\$	\$	\$
Opening balance	190,940,404	190,940,404	247,683	247,683
Total gains/(losses) recognised in net cost of services ¹	(3,914,081)	(3,914,081)	(81,077)	(81,077)
Total gains/(losses) recognised in other comprehensive income ²	4,172,037	4,172,037	-	-
Purchases	3,156,716	3,156,716	49,357	49,357
Impairment	(141,789)	(141,789)	-	-
Closing balance	194,213,287	194,213,287	215,963	215,963

1. These gains/(losses) are presented in the Statement of Comprehensive Income under depreciation and amortisation.
2. These gains/(losses) are presented in the Statement of Comprehensive Income under changes in asset revaluation surplus.

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

Note 6: Financial Assets

	2014	2013
	\$	\$
<u>Note 6A: Cash and Cash Equivalents</u>		
Cash on hand or on deposit	2,806,095	1,197,661
Other	1,500	1,500
Total cash and cash equivalents	2,807,595	1,199,161
<u>Note 6B: Trade and Other Receivables</u>		
Goods and services receivables in connection with		
Related parties	700	350
External parties	26,005	14,238
Total goods and services receivables	26,705	14,588
Other receivables		
Statutory receivables	73,577	123,172
Interest	114,712	88,782
Insurance claims	-	71,829
Total other receivables	188,289	283,783
Total trade and other receivables (gross)	214,994	298,371
Less impairment allowance		
Goods and services	1,750	1,750
Total impairment allowance account	1,750	1,750
Total trade and other receivables (net)	213,244	296,621
Trade and other receivables (net) expected to be recovered		
No more than 12 months	213,244	296,621
Total trade and other receivables (net)	213,244	296,621
Trade and other receivables (gross) aged as follows		
Not overdue	205,693	294,544
Overdue by:		
0 to 30 days	5,950	717
31 to 60 days	-	1,710
61 to 90 days	-	-
More than 90 days	3,351	1,400
Total trade and other receivables (gross)	214,994	298,371
Impairment allowance aged as follows		
Overdue by:		
31 to 60 days	-	350
61 to 90 days	-	-
More than 90 days	1,750	1,400
Total impairment allowance	1,750	1,750

Credit terms for goods and services were within 30 days (2013: 30 days).

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

Reconciliation of the Impairment Allowance

Movements in relation to 2014

	Goods and services \$	Total \$
Opening balance	1,750	1,750
Increase/(Decrease) recognised in net cost of services	-	-
Closing balance	1,750	1,750

Movements in relation to 2013

	Goods and services \$	Total \$
Opening balance	350	350
Increase/(Decrease) recognised in net cost of services	1,400	1,400
Closing balance	1,750	1,750

Note 6C: Other Investments

Deposits ¹	9,500,000	10,580,334
Total other investments	9,500,000	10,580,334

Other investments expected to be recovered

No more than 12 months	9,500,000	10,580,334
Total other investments	9,500,000	10,580,334

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

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

Note 7: Non-Financial Assets

	2014	2013
	\$	\$
<u>Note 7A: Land and Buildings</u>		
Land		
Fair value	8,500,000	9,000,000
Total land	8,500,000	9,000,000
Buildings on freehold land		
Work in progress	964,770	1,739,715
Fair value	193,337,320	189,265,861
Accumulated depreciation	(88,803)	(65,172)
Total buildings on freehold land	194,213,287	190,940,404
Total land and buildings	202,713,287	199,940,404

No indicators of impairment were found for land and buildings.
 No land or buildings are expected to be sold or disposed of within the next 12 months.

Note 7B: Property Plant and Equipment

Heritage and cultural		
Artworks - fair value	3,332,200	3,332,200
Rare books - fair value	132,245	131,940
Heritage furniture - fair value	180,000	176,800
Total heritage and cultural	3,644,445	3,640,940
Other infrastructure, plant and equipment		
Work in progress	27,868	9,503
Fair value	1,737,914	1,362,048
Accumulated depreciation	(290,462)	(1,491)
Total other infrastructure, plant and equipment	1,475,320	1,370,060
Total infrastructure, plant and equipment	5,119,765	5,011,000

No indicators of impairment were found for infrastructure, plant and equipment.
 A portion of computer assets with a nil fair value within the infrastructure, plant or equipment class are expected to be disposed within the next 12 months.

Note 7C: Library holdings

Work in progress	115,844	250,120
Fair value	12,380,133	16,262,057
Accumulated depreciation	-	(316,266)
Total Library holdings	12,495,977	16,195,911

No indicators of impairment were found for library holding assets.
 No library holdings are expected to be sold or disposed of within the next 12 months.

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 1. On 30 June 2014, independent valuers conducted valuations on land, buildings and library holdings.

A revaluation decrement of \$500,000 for land (2013: increment \$75,000) and revaluation increment of \$4,172,037 for buildings on freehold land and leasehold improvements (2013: \$5,686,289) were credited to the asset revaluation reserve by asset class and included in the equity section of the statement of financial position; a decrement of \$4,192,436 for library was expensed (2013: Nil).

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

Note 7D: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment (2013-14)

	Land	Buildings	Total land and buildings	Other IP&E	Heritage and cultural ¹	Library holdings	Total
	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2013							
Gross book value	9,000,000	191,005,576	200,005,576	1,371,550	3,640,940	16,512,177	221,530,243
Accumulated depreciation and impairment	-	(65,172)	(65,172)	(1,490)	-	(316,266)	(382,928)
Total as at 1 July 2013	9,000,000	190,940,404	199,940,404	1,370,060	3,640,940	16,195,911	221,147,315
Additions:							
By purchase	-	3,156,716	3,156,716	396,333	305	945,257	4,498,611
By other movements	-	-	-	-	3,200	-	3,200
Revaluations and impairments recognised in other comprehensive income	(500,000)	4,172,037	3,672,037	-	-	(114,392)	3,557,645
Impairments recognised in the operating result	-	(141,789)	(141,789)	(1,236)	-	(4,192,436)	(4,335,461)
Depreciation expense	-	(3,914,081)	(3,914,081)	(289,044)	-	(338,363)	(4,541,488)
Disposals:							
Other disposals	-	-	-	(793)	-	-	(793)
Total as at 30 June 2014	8,500,000	194,213,287	202,713,287	1,475,320	3,644,445	12,495,977	220,329,029
Total as at 30 June 2014 represented by:							
Gross book value	8,500,000	194,302,090	202,802,090	1,765,782	3,644,445	12,495,977	220,708,294
Accumulated depreciation and impairment	-	(88,803)	(88,803)	(290,462)	-	-	(379,265)
Total as at 30 June 2014	8,500,000	194,213,287	202,713,287	1,475,320	3,644,445	12,495,977	220,329,029

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

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

Note 7D: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment (2012-13)

	Land	Buildings	Total land and buildings	Other IP&E	Heritage and cultural ¹	Library holdings	Total
	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2012							
Gross book value	8,925,000	187,018,971	195,943,971	1,824,196	3,625,040	15,366,266	216,759,473
Accumulated depreciation and impairment	-	(113,262)	(113,262)	(671,446)	-	-	(784,708)
Total as at 1 July 2012	8,925,000	186,905,709	195,830,709	1,152,750	3,625,040	15,366,266	215,974,765
Additions							
By purchase	-	2,089,487	2,089,487	490,697	15,000	1,162,953	3,758,137
By other movements	-	-	-	-	900	-	900
Revaluations and impairments recognised in other comprehensive income	75,000	5,686,288	5,761,288	114,391	-	-	5,875,679
Impairments recognised in the operating result	-	(97,638)	(97,638)	-	-	-	(97,638)
Depreciation expense	-	(3,643,442)	(3,643,442)	(382,350)	-	(316,266)	(4,342,058)
Disposals:							
Other disposals	-	-	-	(5,427)	-	(17,042)	(22,469)
Total as at 30 June 2013	9,000,000	190,940,404	199,940,404	1,370,060	3,640,940	16,195,911	221,147,316
Total as at 30 June 2013 represented by:							
Gross book value	9,000,000	191,005,576	200,005,576	1,371,550	3,640,940	16,512,177	221,530,243
Accumulated depreciation and impairment	-	(65,172)	(65,172)	(1,490)	-	(316,266)	(382,928)
Total as at 30 June 2013	9,000,000	190,940,404	199,940,404	1,370,060	3,640,940	16,195,911	221,147,315

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

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

	2014	2013
	\$	\$
Note 7E: Intangibles		
Computer software		
Work in progress	39,940	42,173
Purchased	1,063,697	904,933
Accumulated amortisation	<u>(875,464)</u>	<u>(754,990)</u>
Total computer software	<u>228,173</u>	<u>192,116</u>
Total intangibles	<u>228,173</u>	<u>192,116</u>

No indicators of impairment were found for intangible assets.

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

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

Note 7F: Reconciliation of the Opening and Closing Balances of Intangibles (2013-14)

	Computer software purchased	Total
	\$	\$
As at 1 July 2013		
Gross book value	947,106	947,106
Accumulated amortisation and impairment	(754,990)	(754,990)
Total as at 1 July 2013	192,116	192,116
Additions		
By purchase	156,531	156,531
Amortisation	(120,474)	(120,474)
Total as at 30 June 2014	228,173	228,173
Total as at 30 June 2014 represented by		
Gross book value	1,103,637	1,103,637
Accumulated amortisation and impairment	(875,464)	(875,464)
Total as at 30 June 2014	228,173	228,173

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

Note 7F: Reconciliation of the Opening and Closing Balances of Intangibles (2012-13)

	Computer software purchased	Sub Total
	\$	\$
As at 1 July 2012		
Gross book value	857,666	857,666
Accumulated amortisation and impairment	(610,065)	(610,065)
Total as at 1 July 2012	247,601	247,601
Additions	89,441	89,441
Amortisation	(144,926)	(144,926)
Total as at 30 June 2013	(55,485)	(55,485)
Total as at 30 June 2013 represented by		
Gross book value	947,106	947,106
Accumulated amortisation and impairment	(754,990)	(754,990)
Total as at 30 June 2013	192,116	192,116

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

	2014	2013
	\$	\$
<u>Note 7G: Other Non-Financial Assets</u>		
Other prepayments	<u>115,617</u>	<u>59,808</u>
Total other non-financial assets	<u>115,617</u>	<u>59,808</u>
Other non-financial assets expected to be recovered		
No more than 12 months	<u>115,617</u>	<u>59,808</u>
Total other non-financial assets	<u>115,617</u>	<u>59,808</u>

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

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

Note 8: Payables

	2014	2013
	\$	\$
Note 8A: Suppliers		
Trade creditors	82,658	105,649
Accruals	<u>284,240</u>	<u>218,553</u>
Total suppliers	<u>366,898</u>	<u>324,202</u>
Suppliers expected to be settled		
No more than 12 months	<u>366,898</u>	<u>324,202</u>
Total suppliers	<u>366,898</u>	<u>324,202</u>
Suppliers in connection with		
Related parties	-	15,036
External parties	<u>366,898</u>	<u>309,166</u>
Total suppliers	<u>366,898</u>	<u>324,202</u>

Settlement is usually made within 30 days.

Note 8B: Other Payables

Wages and salaries	278,196	256,383
Superannuation	40,697	31,379
Unearned revenue	<u>18,280</u>	<u>17,887</u>
Total other payables	<u>337,173</u>	<u>305,649</u>
Other payables expected to be settled		
No more than 12 months	<u>337,173</u>	<u>305,649</u>
Total other payables	<u>337,173</u>	<u>305,649</u>

Note 9: Provisions

	2014	2013
	\$	\$
Note 9A: Employee Provisions		
Leave	<u>2,396,957</u>	<u>2,136,661</u>
Total employee provisions	<u>2,396,957</u>	<u>2,136,661</u>
Employee provisions expected to be settled		
No more than 12 months	693,693	755,501
More than 12 months	<u>1,703,264</u>	<u>1,381,160</u>
Total employee provisions	<u>2,396,957</u>	<u>2,136,661</u>

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

Note 10: Cash Flow Reconciliation

	2014	2013
	\$	\$
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	2,807,595	1,199,161
Statement of financial position	2,807,595	1,199,161
Discrepancy	<u>-</u>	<u>-</u>
Reconciliation of net cost of services to net cash from/(used by) operating activities		
Net (cost of)/contribution by services	(22,381,858)	(17,779,578)
Revenue from Government	13,405,000	13,401,000
Adjustments for non-cash items		
Depreciation / amortisation	4,661,962	4,486,984
Gain - other, assets recognised for the first time	(3,200)	(900)
Net write down of non-financial assets	4,193,672	-
Reduction in impairment provision	-	1,400
Gain on disposal of assets	-	(1,007)
Losses from sale of assets	702	-
Impairment expense	141,789	97,638
Movements in assets and liabilities		
Assets		
(Increase) / decrease in net receivables	83,377	(119,447)
(Increase) / decrease in prepayments	(55,809)	10,521
Liabilities		
Increase / (decrease) in employee provisions	260,294	(37,055)
Increase / (decrease) in supplier payables	42,696	(105,551)
Increase / (decrease) in other payable	31,524	(65,799)
Net cash from/(used by) operating activities	<u>380,149</u>	<u>(111,794)</u>

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

Note 11: Contingent Assets and Liabilities

Quantifiable Contingencies

As at 30 June 2014, the Court had no quantifiable contingencies (2013: nil).

Unquantifiable Contingencies

As at 30 June 2014, the Court had no unquantifiable contingencies (2013: nil).

Significant Remote Contingencies

As at 30 June 2014, the Court has no significant remote contingencies (2013: nil).

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

Note 12: Senior Executive Remuneration

Note 12A: Senior Executive Remuneration Expense for the Reporting Period

	2014	2013
	\$	\$
Short-term employee benefits		
Salary	<u>1,204,284</u>	1,165,414
Total short-term employee benefits	<u>1,204,284</u>	<u>1,165,414</u>
Post-employment benefits		
Superannuation	<u>197,091</u>	191,917
Total post-employment benefits	<u>197,091</u>	<u>191,917</u>
Other long-term employee benefits		
Long-service leave	56,840	13,013
Annual leave accrued	<u>103,252</u>	84,119
Total other long-term employee benefits	<u>160,092</u>	<u>97,132</u>
Total senior executive remuneration expenses	<u>1,561,467</u>	<u>1,454,463</u>

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

Note 12B: Average Annual Reportable Remuneration Paid to Substantive Senior Executives during the Reporting Period

Average annual reportable remuneration paid to substantive senior executives in 2014

Average annual reportable remuneration ¹	Senior Executives No.	Reportable salary ²	Contributed superannuation ³	Reportable allowances ⁴	Total reportable remuneration
		\$	\$	\$	\$
Total reportable remuneration (including part-time arrangements)					
less than \$195,000	-	-	-	-	-
\$195,000 to \$224,999	2	190,951	32,207	-	223,158
\$225,000 to \$254,999	1	194,497	32,105	-	226,602
\$255,000 to \$284,999	-	-	-	-	-
\$285,000 to \$314,999	1	263,715	45,005	-	308,720
\$315,000 to \$344,999	-	-	-	-	-
\$345,000 to \$374,999	-	-	-	-	-
\$375,000 to \$404,999	-	-	-	-	-
\$405,000 to \$439,999	1	360,296	55,566	-	415,862
Total number of substantive senior executives	5				

Notes:

- This table reports substantive senior executives who received remuneration during the reporting period. Each row is an averaged figure based on headcount for individuals in the band.
- 'Reportable salary' includes the following:
 - gross payments (less any bonuses paid, which are separated out and disclosed in the 'bonus paid' column);
 - reportable fringe benefits (at the net amount prior to 'grossing up' for tax benefits); and
 - exempt foreign employment income
- The 'contributed superannuation' amount is the average cost to the entity for the provision of superannuation benefits to substantive senior executives in that reportable remuneration band during the reporting period.
- 'Reportable allowances' are the average actual allowances paid as per the 'total allowances' line on individuals' payment summaries.

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

Average annual reportable remuneration paid to substantive senior executives in 2013

Average annual reportable remuneration ¹	Senior Executives	No.	Reportable salary ² \$	Contributed superannuation ³ \$	Reportable allowances ⁴ \$	Total reportable remuneration \$
Total reportable remuneration (including part-time arrangements)						
less than \$195,000	-		-	-	-	-
\$195,000 to \$224,999	3		183,691	31,314	-	215,005
\$225,000 to \$254,999	-		-	-	-	-
\$255,000 to \$284,999	-		-	-	-	-
\$285,000 to \$314,999	1		250,638	43,855	-	294,493
\$315,000 to \$344,999	-		-	-	-	-
\$345,000 to \$374,999	-		-	-	-	-
\$375,000 to \$404,999	1		333,989	54,119	-	388,108
Total number of substantive senior executives	5					

Notes:

1. This table reports substantive senior executives who received remuneration during the reporting period. Each row is an averaged figure based on headcount for individuals in the band.
2. 'Reportable salary' includes the following:
 - a) gross payments (less any bonuses paid, which are separated out and disclosed in the 'bonus paid' column);
 - b) reportable fringe benefits (at the net amount prior to 'grossing up' for tax benefits); and
 - c) exempt foreign employment income
3. The 'contributed superannuation' amount is the average cost to the entity for the provision of superannuation benefits to substantive senior executives in that reportable remuneration band during the reporting period.
4. 'Reportable allowances' are the average actual allowances paid as per the 'total allowances' line on individuals' payment summaries.

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

Note 13: Remuneration of Auditors

	2014	2013
	\$	\$
Financial statement audit services were provided free of charge to the Court by the Australian National Audit Office (ANAO).		
Fair value of the services received		
Financial statement audit services	<u>43,000</u>	36,000
Total fair value of services received	<u>43,000</u>	<u>36,000</u>

No other services are provided by the Auditor-General.

Note 14: Public Money in the Custody of the Court

Suitor's Fund

Balances as at July 2013	14,000	860,250
Amounts received	7,020	7,500
Amounts deducted/paid out	<u>(1,520)</u>	<u>(853,750)</u>
Balance as at 30 June 2014	<u>19,500</u>	<u>14,000</u>

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

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

Note 15: Financial Instruments

	2014	2013
	\$	\$
<u>Note 15A: Categories of Financial Instruments</u>		
Financial Assets		
Held-to-maturity investments		
Term deposits	9,500,000	10,580,334
Total held-to-maturity investments	9,500,000	10,580,334
Loans and receivables		
Cash at bank	2,807,595	1,199,161
Receivable for goods and services	26,705	14,588
Total loans and receivables	2,834,300	1,213,749
Total financial assets	12,334,300	11,794,083
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	82,658	105,649
Accrued expenses	284,240	218,553
Total financial liabilities measured at amortised cost	366,898	324,202
Total financial liabilities	366,898	324,202

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

	2014	2013
	\$	\$
Note 15B: Net Gains or Losses on Financial Assets		
Held-to-maturity investments		
Interest revenue	433,934	531,940
Net gains/(losses) held-to-maturity investments	433,934	531,940
Loans and receivables		
Interest revenue	36,354	45,373
Net gains/(losses) loans and receivables	36,354	45,373
Net gains/(losses) from financial assets	470,288	577,313

Note 15C: Fair Value of Financial Instruments

	Carrying amount 2014 \$	Fair value 2014 \$	Carrying amount 2013 \$	Fair value 2013 \$
Financial Assets				
Cash at bank	2,807,595	2,807,595	1,199,161	1,199,161
Held-to-maturity	9,500,000	9,500,000	10,580,334	10,580,334
Receivables for goods and services	26,705	26,705	14,588	14,588
Other receivables	-	-	71,829	71,829
Total financial assets	12,334,300	12,334,300	11,865,912	11,865,912
Financial Liabilities				
Suppliers payable at amortised cost	82,658	82,658	105,649	105,649
Accrued expenses at amortised cost	284,240	284,240	218,553	218,553
Total financial liabilities	366,898	366,898	324,202	324,202

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 15D: Credit Risk

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

The Court assessed the risk of the default on payment and has allocated \$1750 in 2014 (2013: \$1750) to an impairment allowance account. The Court had policies and procedures that guided employees debt recovery techniques that were to be applied.

The Court held no collateral to mitigate against credit risk.

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

	2014	2013
	\$	\$
Cash and cash equivalents	287,595	1,199,161
Loans and receivables	26,705	14,588
Total	314,300	1,213,749

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

	Not past due nor impaired 2014	Not past due nor impaired 2013	Past due or impaired 2014	Past due or impaired 2013
	\$	\$	\$	\$
Cash and cash equivalents	287,595	1,199,161	-	-
Loans and receivables	17,404	10,761	9,301	3,827
Total	304,999	1,209,922	9,301	3,827

Ageing of financial assets that were past due but not impaired for 2014

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$	\$	\$	\$	\$
Loans and receivables	5,950	-	-	1,601	7,551
Total	5,950	-	-	1,601	7,551

Ageing of financial assets that were past due but not impaired for 2013

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$	\$	\$	\$	\$
Loans and receivables	717	1,360	-	-	2,077
Total	717	1,360	-	-	2,077

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 15E: Liquidity Risk

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

Maturities for non-derivative financial liabilities 2014

	On demand	Within 1 year	1 to 2 years	2 to 5 years	> 5 years	Total
	\$	\$	\$	\$	\$	\$
Supplier payables	-	82,658	-	-	-	82,658
Accrued expenses	-	263,348	-	-	-	263,348
Total	-	346,006	-	-	-	346,006

Maturities for non-derivative financial liabilities 2013

	On demand	Within 1 year	1 to 2 years	2 to 5 years	> 5 years	Total
	\$	\$	\$	\$	\$	\$
Supplier payables	-	105,649	-	-	-	105,649
Accrued expenses	-	218,553	-	-	-	218,553
Total	-	324,202	-	-	-	324,202

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

Note 15F: Market Risk

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

The weighted average interest rate received on cash at bank funds during the 2013/2014 financial year was 2.325%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 0.60%.

The weighted average interest rate received on investments during the 2013/2014 financial year was 3.918%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 0.60%.

Sensitivity analysis of the risk that the entity is exposed to for 2014

	Risk variable	Change in risk variable %	Effect on	
			Net cost of services	Equity
Interest rate risk - cash at bank	2.325	(0.60)	(16,825)	-
Interest rate risk - cash at bank	2.325	0.60	16,825	-
Interest rate risk - investments	3.918	(0.60)	(57,000)	-
Interest rate risk - investments	3.918	0.60	57,000	-

Sensitivity analysis of the risk that the entity is exposed to for 2013

	Risk variable	Change in risk variable %	Effect on	
			Net cost of services	Equity
Interest rate risk - cash at bank	2.825	(1.20)	(14,349)	-
Interest rate risk - cash at bank	2.825	1.20	14,349	-
Interest rate risk - investments	4.388	(1.20)	(126,964)	-
Interest rate risk - investments	4.388	1.20	126,964	-

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

Note 16: Financial Assets Reconciliation

	2014	2013
	\$	\$
Notes		
Total financial assets as per statement of financial position	12,520,839	12,076,116
Less: non-financial instrument components		
Other receivables	(188,289)	(211,954)
Impairment allowance	1,750	1,750
Total non-financial instrument components	(186,539)	(210,204)
Total financial assets as per financial instruments note	15A 12,334,300	11,865,912

High Court of Australia

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 17: Administered Income

	2014	2013
Non-Taxation Revenue	\$	\$

Note 17A: Sale of Goods and Rendering of Services

Rendering of services in connection with		
Filing and other hearing fees - external parties	1,576,367	1,236,685
Other	52,180	39,948
Total rendering of services	1,628,547	1,276,633
Total sale of goods and rendering of services	1,628,547	1,276,633

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

Note 18: Appropriations

Note 18A: Annual Appropriations ('Recoverable GST exclusive')

	<i>Appropriation Act</i> Annual Appropriation \$	Appropriation applied in 2013-14 (current and prior years) \$	Variance \$
Departmental			
Ordinary annual services	13,405,000	13,405,000	-
Other services			
Equity	1,450,000	1,450,000	-
Total departmental	14,855,000	14,855,000	-

Note 18B: Departmental and Administered Capital Budgets ('Recoverable GST exclusive')

	Annual Capital Budget Appropriation \$'000	Payments for non- financial assets \$'000	Variance \$'000
Departmental			
Ordinary annual services			
Departmental Capital Budget	3,353,000	3,353,000	-

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

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

Note 19: Compensation and Debt Relief	2014	2013
	\$	\$
Compensation and Debt Relief - Administered		
30 waivers of amounts owing to the Australian Government were made pursuant to Regulation 11 (1)(a) of the High Court of Australia (Fees) Regulations 2004, for persons in receipt of legal aid (2013:25)	<u>21,240</u>	<u>25,781</u>
102 waivers of amounts owing to the Australian Government were made pursuant to Regulation 11 (1)(b) of the High Court of Australia (Fees) Regulations 2004, for persons who hold a concession card issued by Centrelink or Dept of Veterans' Affairs (2013:121)	<u>233,335</u>	<u>266,456</u>
155 waivers of amounts owing to the Australian Government were made pursuant to Regulation 11 (1)(c) of the High Court of Australia (Fees) Regulations 2004, for persons detained in a public institution (2013:112)	<u>128,980</u>	<u>131,421</u>
3 waivers of amounts owing to the Australian Government were made pursuant to Regulation 11 (1)(d) of the High Court of Australia (Fees) Regulations 2004, for persons being a child under the age of 18 (2013:Nil)	<u>5,480</u>	<u>-</u>
1 waivers of amounts owing to the Australian Government were made pursuant to Regulation 11 (1)(e) of the High Court of Australia (Fees) Regulations 2004, for persons in receipt of Youth Allowance, Austudy payment or ABSTUDY benefits. (2013: Nil)	<u>2,505</u>	<u>-</u>
109 waivers of amounts owing to the Australian Government were made pursuant to Regulation 12 of the High Court of Australia (Fees) Regulations 2004, for persons being in financial hardship.(2013:122)	<u>176,610</u>	<u>185,889</u>

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

Note 20: Reporting of Outcomes

Note 20A: Net Cost of Outcome Delivery

	Outcome 1		Total	
	2014	2013	2014	2013
	\$	\$	\$	\$
Departmental				
Expenses	(25,432,258)	(20,829,255)	(25,432,258)	(20,829,255)
Own-source income	3,047,200	3,047,770	3,047,200	3,047,770
Administered				
Expenses	-	-	-	-
Own-source income	1,628,547	1,276,633	1,628,547	1,276,633
Net cost/(contribution) of outcome delivery	(20,756,511)	(16,504,852)	(20,756,511)	(16,504,852)

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

Note 20B: Major Classes of Departmental Expense Assets and Liabilities by Outcome

	Outcome 1 ¹			Total
	2014	2013	2014	
	\$	\$	\$	\$
Expenses				
Employees	8,559,943	8,175,979	8,559,943	8,175,979
Suppliers	7,874,190	8,066,990	7,874,190	8,066,990
Depreciation and amortisation	4,661,962	4,486,984	4,661,962	4,486,984
Write down of assets	4,335,461	99,302	4,335,461	99,302
Loss on disposal of assets	702	-	702	-
Total expenses	25,432,258	20,829,255	25,432,258	20,829,255
Own-source income				
Income from Government	13,405,000	13,401,000	13,405,000	13,401,000
Sale of goods and services	167,272	176,109	167,272	176,109
Interest	470,288	577,313	470,288	577,313
Other revenue	2,409,640	2,294,348	2,409,640	2,294,348
Other gains	3,200	1,907	3,200	1,907
Total own-source income	16,455,400	16,450,677	16,455,400	16,450,677
Assets				
Financial assets	12,520,839	12,076,116	12,520,839	12,076,116
Non-financial assets	220,672,819	221,399,239	220,672,819	221,399,239
Total assets	233,193,658	233,475,355	233,193,658	233,475,355
Liabilities				
Payables	704,071	629,851	704,071	629,851
Provisions	2,396,957	2,136,661	2,396,957	2,136,661
Total liabilities	3,101,028	2,766,512	3,101,028	2,766,512

¹. Outcome 1 is described in Note 1.1.

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

Note 20C: Major Classes of Administered Expenses, Income, Assets, and Liabilities by Outcomes

	Outcome 1		Total	
	2014	2013	2014	2013
	\$	\$	\$	\$
Administered Income:				
Fees and charges	1,628,547	1,276,633	1,628,547	1,276,633
Total Income	1,628,547	1,276,633	1,628,547	1,276,633

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

Note 21: Net Cash Appropriation Arrangements

	2014	2013
	\$	\$
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(757,251)	5,984,086
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<u>(4,661,962)</u>	<u>(4,486,984)</u>
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	<u>(5,419,213)</u>	<u>1,497,102</u>



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

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

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

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

The primary source of public information available to the public is via the Court website. It provides a wide range of information related to the core business of the Court, its history, structure and administration. The Court has also published an Information Publication Plan as required under section 8 of the Fol Act.

The website provides access to documents related to legal matters filed at the High Court Registry, such as parties' initiating documents and submissions, short particulars of special leave applications, appeals and original jurisdiction matters, the results of applications for special leave, and judgment summaries. Some of these documents are published on both the Court and AustLII websites and are also distributed through subscription email lists. Transcripts of all Court hearings are also accessible on the website, 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 2004*.

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

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

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

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

Other information that the Court makes available includes:

- the *High Court Bulletin*, produced by the High Court library. This provides a record of recent High Court cases: decided,

reserved for judgment, awaiting hearing in the Court's original jurisdiction, granted special leave to appeal, and refused special leave to appeal. It is published in hard copy and is also available via the website, on a link to the AustLII website

- the Conservation Management Plan for the Court consistent with the *Environment Protection and Biodiversity Conservation Act 1999* (Cth)
- two brochures, including a general overview titled 'High Court of Australia', and a more specialised 'Visitors' Guide to Oral Argument' which explains what happens in the courtroom during a hearing
- the Court sitting calendar, business lists and daily court lists
- venue and safety information for school excursions
- information transmitted orally by Court Guides stationed in the Public Hall and courtrooms to pre-booked school groups, other groups and visitors at large. Visitors are given an overview of the history, role and powers of the High Court and an explanation of the workings of each courtroom they visit. If the court is sitting, school groups watch proceedings for a short time and debrief in another courtroom about what they have observed
- tailored guided tours for official visitors
- information about functions such as Sunday concerts, moots and public lectures.

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

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

FOI PROCEDURES AND INITIAL CONTACT POINTS

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

High Court of Australia
PO Box 6309
Kingston ACT 2604
Telephone: (02) 6270 6819
Fax: (02) 6270 6868
Email: enquiries@hcourt.gov.au

Facilities for access

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

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

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

Canberra

Parkes Place, Parkes, ACT, 2600

Postal Address:

PO Box 6309, Kingston, ACT 2604

Registry telephone: (02) 6270 6857

Registry facsimile: (02) 6273 3025

OFFICES AROUND AUSTRALIA



SYDNEY

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

Registry telephone: (02) 9230 8369

Registry facsimile: (02) 9230 8376



MELBOURNE

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

Registry telephone: (03) 8600 3001

Registry facsimile: (03) 8600 3007



BRISBANE

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

Registry telephone: (07) 3248 1100

Registry facsimile: (07) 3248 1260



PERTH

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

Registry telephone: (08) 9268 7100

Registry facsimile: (08) 9221 3261



ADELAIDE

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

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



HOBART

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

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



DARWIN

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

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

ANNEXURE B

STAFFING OVERVIEW

This Annexure comprises two tables which provide a profile of the Court administration's staff as at 30 June 2014.

All High Court staff are employed under the *High Court of Australia Act 1979* (Cth). Conditions of employment for staff below the senior executive level are contained in the Determination under section 26(4) of that Act. As at 30 June 2014 the High Court employed 42 full-time and part-time ongoing staff; 37 full-time and part-time non-ongoing staff; and 26 casual staff.

STAFF DISTRIBUTION

Staff distribution by branch/section, as at 30 June 2014

Branch/section	Ongoing		Non-ongoing		Casual	Total	
	full time	part time	full time	part time		2014	2013
CE&PR	1	–	1	–	–	2	2
Chambers	4	–	21	–	–	25	24
Corporate Services	11	6	2	1	1	21	23
Library	5	4	2	–	1	12	12
Public Information	–	1	1	–	14	16	13
Registry	6	4	6	3	10	29	27
Total	27	15	33	4	26	105	101

Staff classification

Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender, as at 30 June 2014.

Classification	Ongoing				Non-ongoing				Casual		Total		Total	
	full time		part time		full time		part time		F	M	2014		2013	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M
HCE1	–	1	1	1	–	–	–	1	–	1	1	4	1	4
HCE2	–	1	–	–	–	–	–	–	7	7	7	8	5	7
HCE3	1	–	3	–	–	–	2	–	8	3	14	3	14	3
HCE4	4	2	4	–	1	–	–	–	–	–	9	2	8	3
HCE5	3	1	2	–	7	8	–	–	–	–	12	9	10	10
HCE6	4	2	–	–	7	–	–	–	–	–	11	2	10	4
EL1	2	4	3	–	–	1	1	–	–	–	6	5	7	4
EL2	–	2	1	–	2	2	–	–	–	–	3	4	3	3
Senior Executive	–	–	–	–	2	2	–	–	–	–	2	2	2	2
Office Holder	–	–	–	–	–	1	–	–	–	–	–	1	–	1
Total	14	13	14	1	19	14	3	1	15	11	65	40	60	41
Grand total	27		15		33		4		26		105		101	



