



HIGH COURT OF AUSTRALIA

Annual Report  
**2021–22**



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ISSN 0728-4152 (print)

ISSN 1838-2274 (on-line)

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## HIGH COURT OF AUSTRALIA

High Court of Australia  
Canberra ACT 2600

30 November 2022

Dear Attorney-General

In accordance with section 47 of the *High Court of Australia Act 1979* (Cth), I submit on behalf of the High Court and with its approval a report relating to the administration of the affairs of the Court under section 17 of the Act for the year ended 30 June 2022, together with the financial statements in respect of the year in the form approved by the Minister for Finance.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Philippa Lynch'.

**Philippa Lynch**  
Chief Executive and Principal Registrar  
High Court of Australia

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



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# PART 1

# PREAMBLE



# PART 1

## PREAMBLE

This is the 43rd report prepared as required by the *High Court of Australia Act 1979* (Cth).

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

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### Electronic publication

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

It may be downloaded from the site free of charge.





PART 2

# CHIEF JUSTICE'S OVERVIEW



## PART 2

# CHIEF JUSTICE'S OVERVIEW

Section 71 of the Constitution vests the judicial power of the Commonwealth in the High Court of Australia, in such other federal courts as the Parliament creates, and in such other courts as it vests with federal jurisdiction. The High Court has original jurisdiction in matters defined by section 75 of the Constitution and original jurisdiction conferred by laws made by the Parliament under section 76 of the Constitution – including jurisdiction in any matter arising under the Constitution or involving its interpretation, or in any matter arising under any laws made by the Parliament.

The High Court is also the final court of appeal for all other federal courts or courts exercising federal jurisdiction and for the Supreme Court of any State or Territory.

The High Court consists of seven Justices, each appointed until the age of 70. The Justices administer the affairs of the Court pursuant to section 17 of the *High Court of Australia Act 1979* (Cth). The Justices are assisted in that task by the Chief Executive and Principal Registrar ('CE&PR'), Ms Philippa Lynch PSM, and by senior staff of the Court. The Justices usually hold a Court Business Meeting with the CE&PR in each sitting period. Committees made up of Justices and senior staff deal with matters including Finance, Audit, Information Technology, Rules, Communications, Library, Archives, Artworks and the production of the Annual Report, and make recommendations to the Court Business Meeting.

In 2021–22, the Full Court decided 387 special leave applications, 46 appeals, 2 cases involving applications for constitutional writs and 10 other cases, including applications for removal under s 40 of the *Judiciary Act 1903* (Cth). Ninety-six per cent of the applications for leave or special leave to appeal were decided within nine months of filing and 61 per cent of appeals decided by the Court during the reporting year were completed within nine months of filing.

All civil and criminal appeals decided by the Full Court in 2021–22 were decided within six months of the hearing of argument, with 35 per cent decided within three months of the hearing. All the original jurisdiction matters were decided within six months of hearing, with 33 per cent decided within three months of hearing argument. There was a small decrease in the number of unrepresented litigants seeking special leave to appeal, with such litigants constituting 32 per cent of applicants, compared to 35 per cent in 2021–22.

Cases decided by the Court during the reporting period reflect the Court's functions as the final appellate and constitutional court of Australia and the variety of subject matters encompassed by its jurisdiction. They included cases about criminal law and procedure, damages, negligence, industrial law, immigration, family law, patents, evidence, administrative law, corporations law, practice and procedure, taxation, aviation, superannuation, defamation, trade practices, contract, equity, local government, and tort. In its original jurisdiction, the Court decided cases involving the implied freedom of

communication on political and government matters, Chapter III of the Constitution, the aliens power, and the legislative power of state parliaments.

The continuing COVID-19 pandemic continued to disrupt the ordinary hearings of the Court, requiring it to sit remotely until it was able to return to Canberra in March 2022 where it sat for the remainder of the year, with counsel again appearing in person. The Court again registers its appreciation of the profession's adaptability and the work of the Court staff in enabling the business of the Court to proceed uninterrupted. Visitor numbers to the Court, including school children, have remained low throughout the reporting period. The Court is optimistic that something approaching normality will prevail in the year ahead.

The pandemic has also limited Justices' ability to engage in extra-judicial speeches and lectures and the Court's ability to receive international visitors. However, in October 2021, I was able to give the LawRight Public Interest Address in Brisbane. Justice Gageler participated in the Yale 2021 Global Constitutionalism seminar by Zoom, presided over the Sir Harry Gibbs Constitutional Law Moot grand final, and gave addresses to, inter alia, the Australian Bar Association, the Australian Law Librarians Association, the Samuel Griffith Society, the New South Wales Supreme Court Annual Conference and the

Australian Institute of Administrative Law. Justice Keane gave the Harold Ford Memorial Lecture and the Selden Society Lecture. Justice Gordon addressed the Centre for Comparative Constitutional Studies Conference. Justice Edelman gave the Lucinda Lecture and the Spigelman Oration, gave papers to the Robert Menzies Institute Conference and presented a paper, virtually, at Oxford University in its conference Equity: 150 Years after the Judicature Reforms. Justice Steward gave the Sir Zelman Cowen oration, presided (virtually) over the Philip C Jessup International Law Moot grand final, and addressed the Australian Bar Association Conference and the Federal Circuit and Family Court of Australia Plenary session. Justice Gleeson gave the JH Plunkett Lecture for the Francis Forbes Society and addressed the National Judicial Orientation programme.

I also take this opportunity of thanking all the members of the staff of the Court for the assistance that they have provided to the Justices in the year ended 30 June 2022. Its small workforce has, as in the last two years, risen to the challenges posed by the pandemic, requiring it to adapt to different working arrangements, sometimes at short notice, and has provided professional and dedicated service to ensure continuity in the business of the Court. The Court also farewelled its Librarian, John Botherway, who was appointed to the role in 2015 and provided excellent service to the Justices. He was replaced by Ms Robin Gardner.





PART 3

# OVERVIEW OF THE HIGH COURT OF AUSTRALIA



## **PART 3**

# OVERVIEW OF THE HIGH COURT OF AUSTRALIA

## **Establishment**

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

## **Functions and powers**

The functions of the High Court are to:

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

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

## Justices of the Court

As at 30 June 2022, the seven Justices of the Court were:



### Chief Justice Susan Kiefel AC

Susan Mary Kiefel was appointed Chief Justice of the High Court of Australia in January 2017. She was appointed a Justice of the High Court of Australia in September 2007. At the time of her appointment as a Justice she was a judge of the Federal Court of Australia and the Supreme Court of Norfolk Island. She served as a judge of the Supreme Court of Queensland in 1993–94 before joining the Federal Court. She was admitted to the Queensland Bar in 1975 and was appointed Queen’s Counsel in 1987. Chief Justice Kiefel served as a part-time Commissioner of the Australian Law Reform Commission from 2003 to 2007. She has a Masters of Laws degree from the University of Cambridge. Chief Justice Kiefel was appointed a Companion in the General Division of the Order of Australia in 2011.



### Justice Stephen Gageler AC

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



## Justice Patrick Keane AC

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



## Justice Michelle Gordon AC

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





## Justice James Edelman

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



## Justice Simon Steward

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



## Justice Jacqueline Gleeson

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

## Seat of the Court

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

## Sittings of the Court

Sittings of a Full Court (two or more Justices) are held at the places and on the days fixed by a rule of Court. Most Full Court sittings are held in the seat of the Court in Canberra, but are also held in State capital cities if warranted by the amount of business. The Court did not travel on circuit in 2021–22.

A Justice may sit to hear and determine applications to a single Justice at the places and on the days that the Justice thinks fit. During the 2021–22 year, single Justice sittings were held by video-link. Where the Justices sat remotely in 2021–22, proceedings were streamed into open Court in Canberra.

Constitutional cases are usually heard by all seven Justices. Appeals are usually heard by five or seven Justices. Before an appeal is heard the Court must have granted leave or special leave to appeal. Special leave applications are first examined by a panel of Justices, usually two. If the panel decides that special leave should be granted or refused without oral argument, orders to that effect are published by the members of the panel, sitting in open court. If the panel considers that the application should be heard in court, it is so listed and proceeds to an oral hearing. Video-links are used extensively by the Court in hearings of special leave applications and in single Justice hearings.

## Appointment of Justices of the Court

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

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

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

- the Attorney-General shall, before an appointment is made to a vacant office of Justice of the Court, consult with the Attorneys-General of the States in relation to the appointment
- a person shall not be appointed as a Justice unless:
  - he or she has been a judge of a court created by the Parliament or of a court of a State or Territory, or
  - he or she has been enrolled as a barrister or solicitor or as a legal practitioner of the High Court or of a Supreme Court of a State or Territory for not less than five years
- a Justice is not capable of accepting or holding any office of profit within Australia
- the Chief Justice and the other Justices shall receive salary and other allowances at such rates as are fixed from time to time by Parliament.

## Chief Justices and Justices of the Court

There have been 13 Chief Justices and 49 Justices since the High Court was established in 1903, including the current members of the Court.

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

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

### Chief Justices

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

### Justices

- Sir Edmund Barton 1903–1920
- Richard Edward O'Connor 1903–1912
- Sir Isaac Alfred Isaacs 1906–1930
- Henry Bournes Higgins 1906–1929
- Sir Frank Gavan Duffy 1913–1931
- Sir Charles Powers 1913–1929
- Albert Bathurst Piddington 1913–1913
- Sir George Edward Rich 1913–1950
- Sir Hayden Erskine Starke 1920–1950
- Sir Owen Dixon 1929–1952
- Herbert Vere Evatt 1930–1940

- Sir Edward Aloysius McTiernan 1930–1976
- Sir Dudley Williams 1940–1958
- Sir William Flood Webb 1946–1958
- Sir Wilfred Kelsham Fullagar 1950–1961
- Sir Frank Walters Kitto 1950–1970
- Sir Alan Russell Taylor 1952–1969
- Sir Douglas Ian Menzies 1958–1974
- Sir Victor Windeyer 1958–1972
- Sir William Francis Langer Owen 1961–1972
- Sir Cyril Ambrose Walsh 1969–1973
- Sir Harry Talbot Gibbs 1970–1981
- Sir Ninian Martin Stephen 1972–1982
- Sir Anthony Frank Mason 1972–1987
- Sir Kenneth Sydney Jacobs 1974–1979
- Lionel Keith Murphy 1975–1986
- Sir Keith Arthur Aickin 1976–1982
- Sir Ronald Darling Wilson 1979–1989
- Sir (Francis) Gerard Brennan 1981–1995
- Sir William Patrick Deane 1982–1995
- Sir Daryl Michael Dawson 1982–1997
- John Leslie Toohey 1987–1998
- Mary Genevieve Gaudron 1987–2003
- Michael Hudson McHugh 1989–2005
- William Montague Charles Gummow 1995–2012
- Michael Donald Kirby 1996–2009
- Kenneth Madison Hayne 1997–2015
- Ian David Francis Callinan 1998–2007
- (John) Dyson Heydon 2003–2013
- Susan Maree Crennan 2005–2015
- Susan Mary Kiefel 2007–
- Virginia Margaret Bell 2009–2021
- Stephen John Gageler 2012–
- Patrick Anthony Keane 2013–
- Geoffrey Arthur Akeroyd Nettle 2015–2020
- Michelle Marjorie Gordon 2015–
- James Joshua Edelman 2017–
- Simon Peter Harry Steward 2020–
- Jacqueline Sarah Gleeson 2021–

## Administration of the Court

In addition to the regular Court Business Meetings between the Justices and the CE&PR, the Court has a number of committees consisting of Justices and senior members of staff. As at 30 June 2022, they comprised the following Committees:

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

The Audit Committee has an independent Chair.

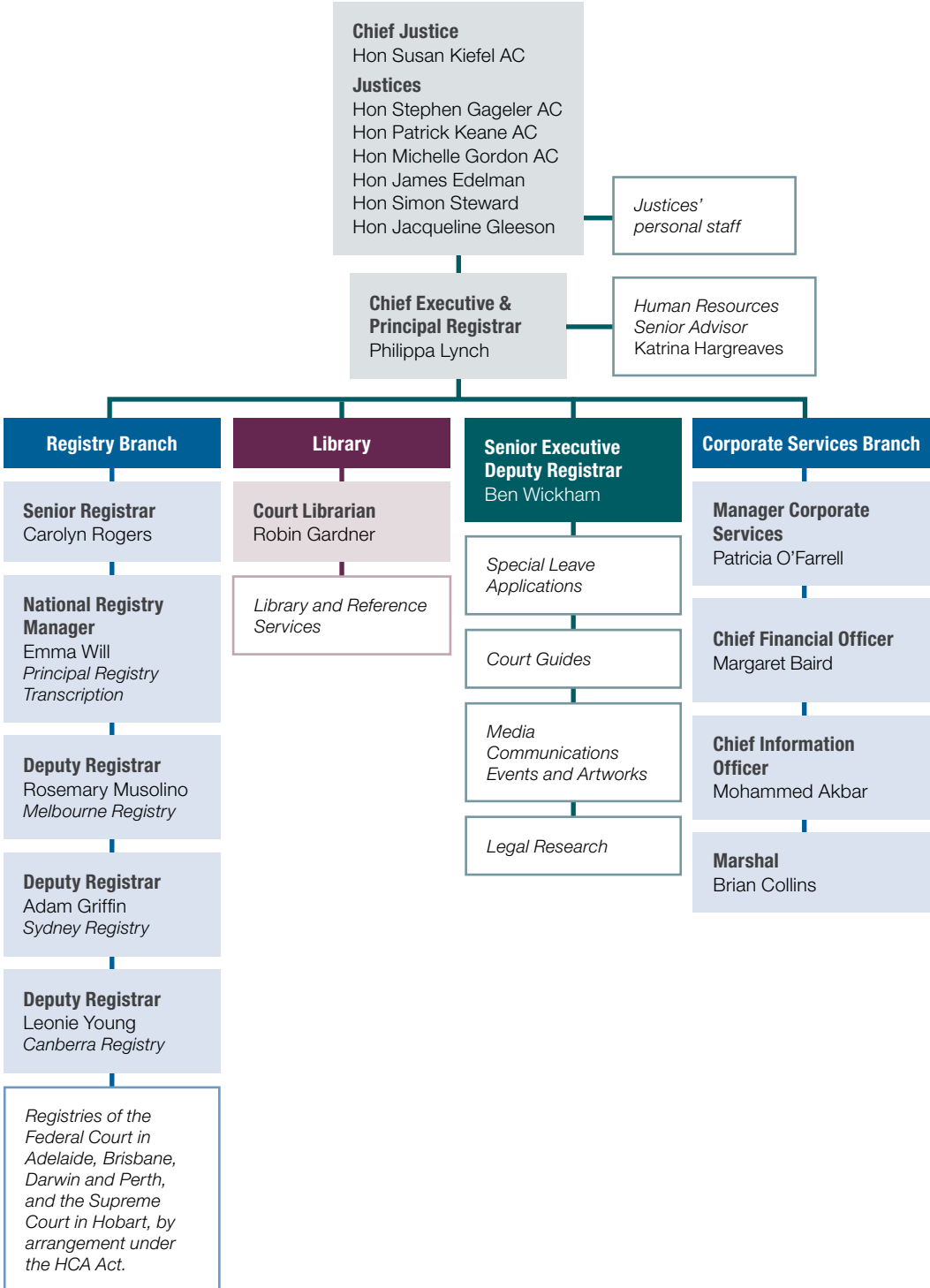
With the enactment of the *High Court of Australia Act 1979* (Cth), the Court was given responsibility for its own administration (section 17). The CE&PR has the function of ‘acting on behalf of, and assisting, the Justices in the administration of the affairs of the High Court under section 17 and has such other functions as are conferred on him or her by this Act or are assigned to him or her by the Court’ (section 19(1)).

The CE&PR has power to ‘do all things that are necessary or convenient to be done for or in connection with the performance of his or her functions’ (section 19(2) of the *High Court of Australia Act 1979* (Cth)). The CE&PR may appoint such other officers and engage other employees as the Court considers necessary (section 26(1) and (3)). The Court determines the terms and conditions of employment of employees, including remuneration and allowances (section 26(4)). Employees and officers of the High Court are not covered by the *Public Service Act 1999* (Cth). The Registry is under the control of the CE&PR (section 30(2)), assisted by the Senior Registrar.

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



# High Court of Australia organisational chart as at 30 June 2022



## Appropriations and spending

The Court may spend moneys appropriated to it by Parliament (section 35 of the *High Court of Australia Act 1979* (Cth) or other moneys (section 39)). Moneys paid to the Court under section 35 shall be applied only in payment or discharge of the costs and expenses of the administration of the affairs of the Court under section 17 and in payment of any remuneration and allowances payable under the Act to any person other than a Justice (section 37). Timings of the Court's draw-downs of its appropriated moneys are subject to directions from the Finance Minister, but the Court is not otherwise subject to the financial controls exercised by the Minister over Commonwealth agencies and the federal courts. The Court is subject to the processes set by Cabinet for setting of the amounts of moneys to be appropriated, inclusive of the rules set by the Finance Minister for costing agency outputs and any proposed new initiatives. The Court may not expend its appropriated moneys otherwise than in accordance with estimates approved by the Attorney-General (section 36(2)). The Court participates in the Estimates process, and the CE&PR and other officers appear, when called, before the Senate Legal and Constitutional Affairs Committee at Estimates hearings.

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

Justices' remuneration and that of the CE&PR is paid from a special appropriation under the *Remuneration Tribunal Act 1973* (Cth).

## The High Court building

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





PART 4

# THE WORK OF THE COURT IN 2021–22



## PART 4

# THE WORK OF THE COURT IN 2021–22

## A: Judicial workloads

### Special leave and leave applications

Comparisons of the number of special leave applications filed and determined for the last five years are provided in the following tables. The proportion of special leave applications filed by self-represented litigants during 2021–22 was 32 per cent (compared to 35 per cent in 2020–21).

The *High Court Rules 2004* provide that the Court may determine leave and special leave applications on the papers without an oral hearing. In those cases, the applications are not listed for hearing but for determination. Sixty-six per cent of the applications decided in 2021–22 were finalised without an oral hearing. The figure for 2020–21 was also 66 per cent.

Ninety-six per cent of the applications for leave or special leave to appeal decided by the Court during the reporting year were completed within nine months of filing. The figure for 2020–21 was also 96 per cent.

Year of filing	Number of SLAs filed
2017/18	523
2018/19	565
2019/20	455
2020/21	407
2021/22	382

Year of determination	Granted	Refused	Other <sup>1</sup>
2017/18	65	430	47
2018/19	43	507	21
2019/20	52	409	23
2020/21	48	329	7
2021/22	53	334	12

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

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

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2017/18	183	288	15	6	3
2018/19	202	316	28	3	1
2019/20	133	291	27	8	2
2020/21	51	251	61	10	4
2021/22	62	194	114	14	3

## Appeals

Sixty-one per cent of the 46 appeals decided by the Court during the reporting year were completed within nine months of filing. The figure for 2020–21 was 70 per cent. In all cases decided by the Court in the period, judgment was delivered within six months of the hearing, and in 35 per cent of cases judgment was delivered within three months of hearing. The Court referred one criminal special leave application to be argued as if on appeal in the period, and another criminal appeal had special leave revoked at the hearing. The determination figures have been adjusted to include these as final outcomes.

Year of filing	Number of Appeals filed
2017/18	77
2018/19	41
2019/20	57
2020/21	46
2021/22	37

Year of determination	Allowed	Dismissed	Other
2017/18	26	30	3
2018/19	37	24	0
2019/20	36	19	0
2020/21	23	20	0
2021/22	23	24 <sup>1</sup>	0

1 Includes one appeal in which special leave was revoked.

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

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2017/18	2	11	23	19	1
2018/19	0	7	19	28	7
2019/20	0	8	29	18	0
2020/21	0	9	21	12	1
2021/22	0	2	26	11	7

## Original jurisdiction

Cases commenced in the original jurisdiction are generally listed before a single Justice of the Court in the first instance. Not all cases filed in the original jurisdiction proceed to be considered by the Full Court. Some cases are remitted to another Court for trial pursuant to section 44 of the *Judiciary Act 1903* (Cth). In 2021–22, the Full Court published six judgments dealing with six cases filed in the original jurisdiction. Another six matters were determined by a Full Court without an oral hearing.

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

Year of filing	Writs of Summons	Constitutional Writs	Electoral	Removals	Cause Removed	Other
2017/18	23	99	12	12	2	18
2018/19	18	131	0	8	1	24
2019/20	13	42	3	7	2	20
2020/21	10	36	0	5	3	17
2021/22	12	19	0	17	4	28

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

Year of determination	Less than 3 months	3 to 6 months	6 to 9 months	9 to 12 months	Over 12 months
2017/18	11	1	1	2	5
2018/19	1	1	0	2	3
2019/20	0	1	0	5	2
2020/21	1	4	3	2	1
2021/22	0	1	1	1	3

## B: Judicial leadership activities

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

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

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

Through reports it receives on the work of the National Judicial College, the Judicial Council on Cultural Diversity and the Law Admissions Consultative Committee, it has an overview function in relation to judicial education, cultural

diversity awareness relevant to access to justice and legal education, practical legal training and admission standards. It also promotes the harmonisation of court rules around Australia through its Harmonisation Committee.

The Council met in October 2021 and April 2022. It considered, amongst other things, harassment by judicial officers, judicial education and other assistance in the Asia-Pacific region, uniform legal profession reform, structures of judicial administration, judicial well-being, and post-judicial activities.

### International

During the year, the COVID-19 pandemic has meant that the Court has been unable to welcome its usual cohort of international visitors, nor was it possible for Justices of the Court to travel to meet with their international colleagues until late in the reporting year. However, Justice Gageler was able to participate remotely in the Yale Global Constitutionalism Seminar between 8 and 11 September 2021 and was able to travel to the American Law Institute Annual Conference in Washington DC in May 2022. Justice Edelman presented a paper at Oxford University's conference 'Equity: 150 Years after the Judicature Reforms'.



## C: Public information and education

The Court's public education and visitor programmes seek to enhance awareness of its constitutional role and the rule of law. The Court provides extensive information on its website, publishes judgment summaries and offers specialised educational programmes and activities in the High Court building in Canberra. It also hosts the Australian Constitution Centre Exhibition which traces the history and evolution of the Australian Constitution, illuminates some of its fundamental principles, and explores the role and history of the Court. It also welcomes visitors to appreciate the unique architectural, design and artistic aspects of the Court building.

The High Court makes available, via its website, comprehensive information about the work of the Court. This includes transcripts of hearings, audio-visual recordings of hearings (where possible), judgments, case summaries, judgment summaries, special leave dispositions, the High Court Bulletin, business and court lists, and speeches by present and former Justices. It contains information about the history of the Court, and the art and architecture of the building. The parties' submissions in Full Court matters are also available on the Court's website, as are audio-visual recordings of most Full Court hearings in Canberra. The Court also has a Twitter account which is used to notify followers of forthcoming judgments, judgments, court listings and so forth. As at the end of the financial year, there were approximately 12,000 followers. The implementation of the Digital Lodgment System on 1 January 2020 allows any person to do an online search of the publicly available portions of Court files for all matters filed after that date on payment of the fee prescribed under the *High Court of Australia (Fees) Regulation 2012* (Cth).

While the building remained open during sittings, the COVID-19 pandemic has resulted in a significant decline in visitor numbers to the Court. In a typical year, the Court would receive over 70,000 visitors, approximately half of whom would be school students. In 2021–22, there were approximately 9,000 visitors to the Court and approximately 2,000 school students. Significant events in the Court calendar were not able to take place, such as the ceremony to welcome new Queen's and Senior counsel, and the High Court Public Lecture. The Australian Constitution Centre Exhibition was closed during the year.

Justices of the Court traditionally preside over the grand finals of the pre-eminent law students' moots, and this year, both the Sir Harry Gibbs Constitutional Law Moot and Philip C Jessup International Law Moot were held remotely with Justice Gageler and Justice Steward presiding respectively.

The High Court's website is the primary source of information concerning the work of the Court. In 2021–22, there were approximately 1,823,759 visitors to the website. Commencing in late-2013, the Court has published most audio-visual recordings of Full Court hearings, ordinarily at the end of each sitting day. There has also been significant interest in the written submissions of parties in Full Court matters, published on the Court's website, with approximately 36,000 hits. The Court's Twitter account and its subscription services alert followers and subscribers to upcoming judgments, case summaries, judgment summaries and publications. At the end of 2021–22 there were approximately 55,000 subscribers to these services.

## D: Administrative outcomes and activities

### Fees

Regulation 10 of the *High Court of Australia (Fees) Regulation 2012* provides that no fee is payable in a proceeding for which an international convention to which Australia is a party provides that no fee is to be payable. Regulation 11 of the *High Court of Australia (Fees) Regulation 2012* provides that persons in receipt of legal aid, persons who hold a concession card issued by Centrelink or the Department of Veterans' Affairs, persons detained in a public institution, persons under the age of 18, persons in receipt of youth allowance, an Austudy payment or in receipt of benefits under the ABSTUDY scheme and persons granted assistance under Part 11 of the *Native Title Act 1993* (Cth) are eligible for a full exemption from paying filing and hearing fees associated with proceedings in the High Court.

Where, in the opinion of a Registrar, the payment of the fee payable by an individual would cause financial hardship to the individual, the Registrar may determine that the person may instead pay a reduced fee (specified in Schedule 1 as the financial hardship fee). A refusal by a Registrar to make such a determination may be reviewed by the Administrative Appeals Tribunal. There were no such refusals during the reporting period.

During the reporting year 467 cases attracting a filing fee and/or hearing fees were filed in the Court. In 184 of these, or 39 per cent of cases, the person liable to pay the fee was exempt from paying fees. In addition, financial hardship determinations were made in another 36, or 8 per cent, of the cases. The filing and hearing fees foregone in these 220 cases for the entire period amounted to \$584,925.00. The composition of this total is shown in the following table.

#### Record of fees foregone 2021–22

Reasons for non-payment	Regulation	No.	Amount (\$)
Proceeding which an international convention provides no fee is payable (exemption)	10 (2)	2	\$6,960
Legal Aid (exemption)	11 (1)(a)	20	\$20,235
Holder of a concession card (exemption)	11(1)(b)	84	\$281,135
Person in public detention (exemption)	11(1)(c)	77	\$179,245
Person under the age of 18 years (exemption)	11(1)(d)	0	\$0
Youth allowance, Austudy payment recipient or ABSTUDY recipient (exemption)	11(1)(e)	0	\$0
Recipient of assistance under Native Title Act (exemption)	11(1)(f)	1	\$10,485
Financial hardship (waiver of two-thirds fee)	12	36	\$86,865
<b>TOTAL</b>		<b>220</b>	<b>\$584,925</b>

## Register of Practitioners

All legal practitioners in Australia who wish to practice in federal courts or state or territory courts exercising federal jurisdiction are required to have their names entered in the Register of Practitioners maintained by the CE & PR. The Registry provides an information service to practitioners advising them of their entitlement to practice in federal courts, the procedure for having their name entered on the register and, if required, providing them with certificates of good standing to enable them to seek admission in other jurisdictions. The names of 3374 new practitioners were added to the register in 2021–22.

## Resource management

The Court's budget estimates for 2021–22 were reported in the Attorney-General's Portfolio Budget Statements. The audited financial results for 2021–22 are in Part 5. In 2021–22, income including revenue from appropriations, amounted to \$20.238m, and operating expenses were \$27.945m, resulting in a deficit of \$7.706m. The Court's underlying operating result (excluding unfunded depreciation and other gains) was a surplus of \$0.053m.

In 2021–22 the Court received an equity injection of \$3.439m including departmental capital budget.

The Court has a small administration with 97 employees as at 30 June 2022 (excluding Justices). The full-time equivalent number of employees in 2021–22 was 73. From 1 March 2022, a pay rise of 1.9% was made under a determination of the Court.

Court staff not only provide the administrative and registry services necessary for the operation of the Court, but also manage a large public building which usually attracts tens of thousands of visitors from around Australia each year. The Court also maintains Registry offices in Sydney and Melbourne and also chambers in

three States and the Australian Capital Territory. Face to face Registry services continued to be suspended in 2021–22 as part of the Court's response to the COVID-19 pandemic.

Section 43 of the *High Court of Australia Act 1979* (Cth) provides for the Auditor-General annually to inspect and audit the accounts and records of the financial transactions of the Court and to draw the attention of the Attorney-General to any irregularity disclosed by that inspection and audit. Results of the Auditor-General's audit of the Court's 2021–22 financial statements, which can be found at Part 5 of this report. The report was unqualified and there were no significant issues arising from the audit.

Section 47 of the *High Court of Australia Act 1979* (Cth) 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 2020–21 was submitted to the Attorney-General on 8 November 2021 and it was presented to the Parliament on 14 February 2022.

The Court's internal audits are performed by a contracted auditor. During 2021–22 the internal auditor conducted reviews of:

- Payroll
- Procurement and Contract Management

In 2021–22 the Court engaged an independent consultant to undertake a review of the Court's compliance with the *Privacy Act 1988* (Cth) as part of its internal audit programme.



During 2021–22 the Court entered into or made payments under 22 consultancy contracts with a total value of \$635,401 (including GST). Contracts with a total value of \$10,000 or more (including GST) were:

Name	Description	Contract Price \$
Australis Facilities Management Pty Ltd	Updating the building master asset list	46,519
Australian Government Solicitor	General legal advice	39,111
FTR Pty LTD	Design advice for court room audio visual upgrade	12,340
Bill Campbell AO PSM QC	Management of certain employment related issues	185,023
GHD Pty Ltd	Develop technical specifications for the refurbishment of stairs on the western forecourt and undertake role as contract superintendent for the demolition and construction phases of the project.	69,036
GHD Pty Ltd	Prepare report on the assessment of hail damage to roof and façade of building	54,835
Integrated Space Pty Ltd	Develop sketch plans for proposed perimeter security measures	48,279
Integrated Space Pty Ltd	Review and update the Court's Master Base Building Plans in AutoCAD	30,000
O'Connor Marsden	Internal Audit Services	29,608
Proximity Advisory Service Pty Ltd	Undertake a review on <i>Privacy Act 1988</i> (Cth) compliance	20,328
Risk Management Partners Pty Ltd	Assist with risk profile assessments and preparation of six-monthly Risk Report	16,500
Security Consulting Group Pty Ltd	Vehicle dynamics assessment	10,450
Security Consulting Group Pty Ltd	Develop tender specifications for security services and evaluation of responses for building management contract	19,580
Steensen Varming Pty Ltd	Quality assurance assessment of new Electrical Distribution Boards	12,144

## Human Resources Management

### Response to the COVID-19 pandemic

The Court continued its efforts to minimize the risk and impact of COVID-19 during the peak of infections. This included:

- reinforcing the current health and safety measures
- limiting interstate travel
- ensuring staff had laptops and equipment to support them working safely from home
- holding meetings via video conferencing
- additional daily cleaning
- ongoing supply of anti-bacterial hand cleaner, wipes and masks
- updating COVID-19 Safety Plans
- ensuring regular contact with staff during lockdown periods.

### Work health and safety

Wellbeing across the Court has been a strong focus during the pandemic and as employees transitioned back into the Court after lockdown periods.

Initiatives undertaken during 2021–22 to promote the health, safety and wellbeing of our employees included:

- influenza vaccinations
- workstation assessments, including virtual assessments for home workstations
- services provided by the Court’s employee assistance provider
- wellbeing checks with staff during lockdown.

## WHS incidents and hazard numbers

During 2021–22:

- there were no incidents that required the Court to provide information to Comcare under section 68 of the *Occupational Health and Safety Act 1991* (Cth) or sections 36, 37 and 38 of the *Work Health and Safety Act 2011* (Cth).
- there were 20 hazards captured in the risk management system – hazards reported include the recording of historical paper-based information onto the electronic risk management database which has temporarily elevated hazard numbers. Other than historical hazards, staff reported one or more hazards on three separate occasions.
- there were four minor injury incidents reported by staff.
- there was one new workers compensation claim made.

To mitigate the risk of vicarious trauma, training has been rolled-out to employees of the Court to assist with identifying and managing early signs of vicarious trauma. Targeted training commenced in May 2022 and will also be included at the induction for new Associates and staff members.

### Training

Over the 2021–22 year, the Court provided or staff attended training in the following areas:

- Contributing to a Workplace Free of Inappropriate Behaviours
- Comcare Workplace Sexual Harassment
- Vicarious Trauma Training
- Emergency Response
- Fire Evacuation and Extinguisher Use
- Donesafe WHS and Risk Management System
- First Aid and CPR Training.

## Asset management

During 2021–22 the Court:

- completed the replacement of all Electrical Distribution Boards within the Canberra building in May 2022 to meet the latest Australian Standards
- completed the re-design and installation of an accessible bathroom and parent’s room on level one of the Canberra building
- removed asbestos containing material from air-condition dampers in part of the building
- replaced all fire hose reels throughout the Canberra building to meet current Australian Standards
- continued the emergency lighting upgrade with the replacement of emergency lights on level 1 and the installation of a monitoring system
- replaced lights in the Cascade fountain in the forecourt of the Canberra building in keeping with the original design intent
- contracted with a carpet supplier to manufacture Wilton loomed carpet replicating the original design of the High Court carpets and commenced the procurement process to engage a contractor with the experience and skills to lay Wilton loomed carpet in a significant heritage listed building
- completed extensive remediation works in the Canberra building following damage from water inundation

## Risk management

The Court’s risk management policy and framework recognises the value of risk management as an essential component of good governance in managing the risks in the administration function of the Court. Risk management systems and processes applied are consistent with Australian and international standards on risk management.

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

The Chief Executive and Principal Registrar issued a Risk Management Policy and Framework for managing risks across the administration of the Court and champions risk management practices. The Risk and Governance Officer fosters a positive risk culture that encourages participation in the Court’s risk management systems and processes.

A dedicated Risk and Governance Officer has been engaged to provide support to branch and section managers, and staff, in the application of the risk policy and the associated systems and processes. Support includes the day-to-day capture and reporting of risks, incidents, near misses and hazards as part of monitoring the overall risk environment. The role reports on a day-to-day basis to the Chief Finance Officer with a direct reporting line to the Chief Executive and Principal Registrar.

## Information management

During 2021–22 the Court:

- launched a new Court intranet
- commenced work on new initiatives to improve cyber security and vulnerability management
- continued work on recommendations made in the independent review of the Court’s level of compliance with the Australian Cyber Security Centre’s recommended suite of mitigation strategies to reduce the risk of cyber threats
- commenced deployment of end-user computing devices enrolled in the new Unified Endpoint Management platform
- continued enhancements and upgrades to the Digital Lodgment System
- completed work on interstate offices telephony upgrade – providing a unified telephony platform across all High Court sites
- sought expressions of interest for a cloud-based disaster recovery solution
- commenced work on refresh of multi-function devices
- commenced work on the replacement of on-premise server and storage infrastructure
- continued support of remote Court hearings.

## Knowledge management

### Collection

The Court’s Library holdings in Canberra total 157,946 volumes. Nine hundred and seventy-eight volumes were added to the collection during 2021–22. The Library acquires material for the collection in accordance with its Collection Development Policy.

### Research

Library research staff assist with reference and research queries from the Justices and their staff. These queries range from the simple provision of a case or piece of legislation to in-depth research assistance. Reference assistance is also provided to counsel while they appear before the Court. During the 2021–22 year the Library staff completed 427 reference and research requests.

In 2021–22 the Library:

- provided regular specialised legal research training sessions for associates
- began producing detailed jurisdictional research guides using LibGuides software
- added finding aids such as a Law Reports A-Z list to the Library intranet
- enhanced its suite of research tools to include authorised reports and legal abbreviations guides

### Interlibrary Loans

The Library processed 298 interlibrary loans during 2021–22.

## Catalogue and Library System

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

## Publications

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

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

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

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

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

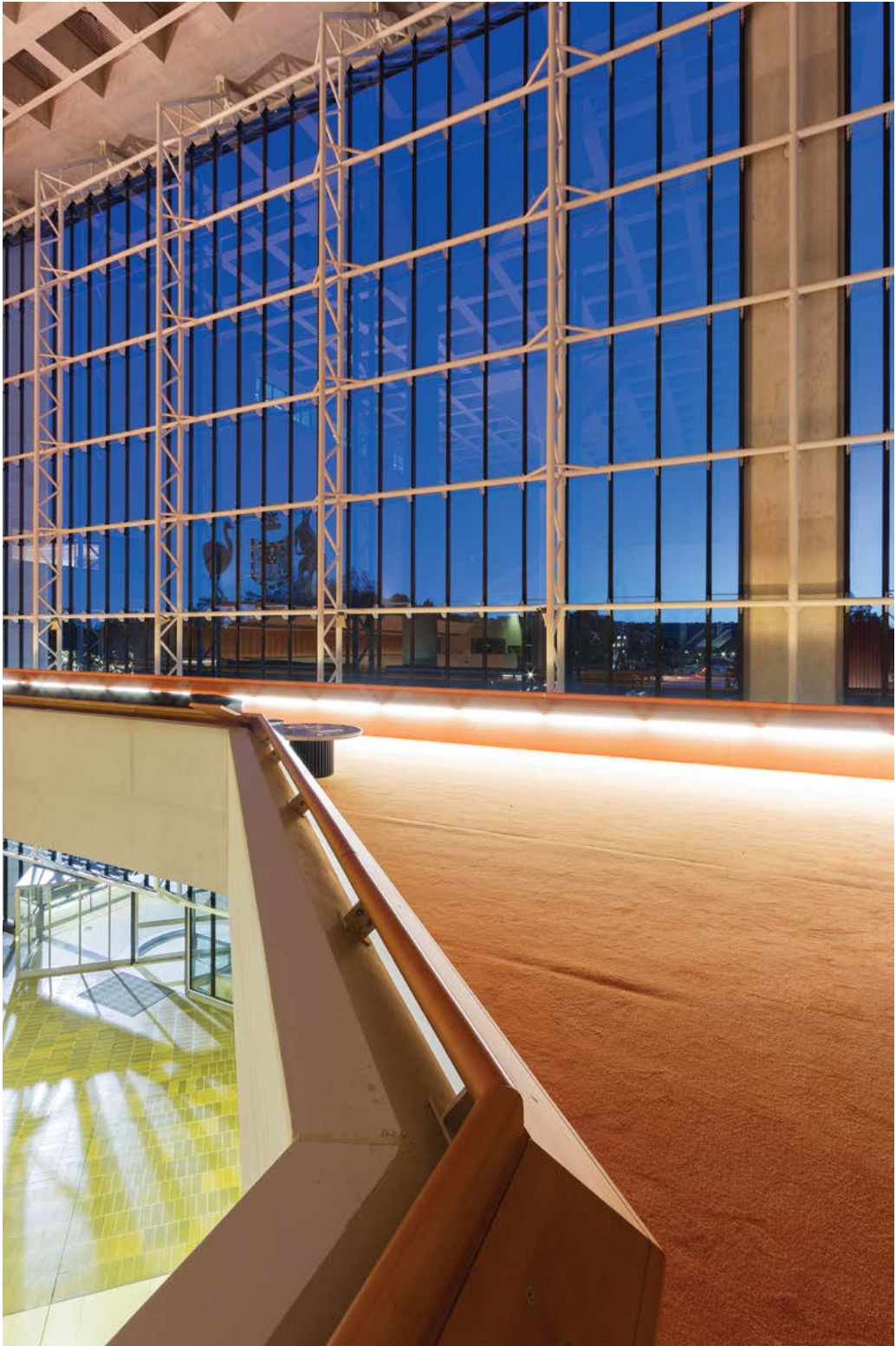
## Joint Books of Authorities

The Library is responsible for checking the Joint Books of the Authorities (JBAs) to which reference is made by all parties and any interveners during the course of oral argument in appeals and other Full Court matters. During 2021–22 the Library checked JBAs for 48 matters, comprising 259 volumes.

## Water Inundation

In January 2022 water inundation damaged parts of the Library's collections, shelving and carpets. Fortunately, very few books were damaged beyond repair. The shelving and most of the damaged books were able to be restored.





# PART 5

# FINANCIAL STATEMENTS



# PART 5

# FINANCIAL STATEMENTS



## INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

### Report on the annual financial statements

#### Opinion

In my opinion, the financial statements of the High Court of Australia (the Entity) for the year ended 30 June 2022:

- (a) are based on and are in agreement with proper accounts and records; and
- (b) are in the form approved by the Finance Minister under the *High Court of Australia Act 1979*, including:
  - (i) complying with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
  - (ii) presenting fairly the financial position of the Entity as at 30 June 2022 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2022 and for the year then ended:

- Statement by the Chief Executive & Principal Registrar and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Budget Variance Commentary;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement;
- Administered Budget Variances Commentary; and
- Notes to and forming part of the financial statements, comprising a summary of significant accounting policies and other explanatory information.

#### Basis for opinion

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



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

As the Accountable Authority of the Entity, the Chief Executive and Principal Registrar is responsible under the *High Court of Australia Act 1979* for the preparation and fair presentation of annual financial statements that comply with the form approved by the Finance Minister, being the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* which incorporates Australian Accounting Standards – Simplified Disclosures. The Accountable Authority is also responsible for such internal control as the Accountable Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit. In accordance with subsection 47(2)(d) of the *High Court of Australia Act 1979*, I also include in this report any other matters arising out of my audit of the financial statements that I consider should be reported to the Attorney-General. I have nothing to report in this regard.

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

**Opinion**

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

I have audited the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the Entity during the year ended 30 June 2022.

**Responsibilities**

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

My responsibility is to express an opinion on the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the Entity during the year ended 30 June 2022, based on my audit conducted in accordance with the Australian National Audit Office Auditing Standards.

Australian National Audit Office



Fiona Sheppard  
Acting Executive Director  
Delegate of the Auditor-General  
Canberra  
29 September 2022

**High Court of Australia**

**Financial Statements**  
*for the period ended 30 June 2022*

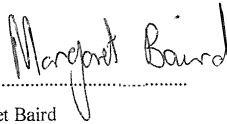
**High Court of Australia**  
**STATEMENT BY THE CHIEF EXECUTIVE & PRINCIPAL REGISTRAR AND**  
**CHIEF FINANCIAL OFFICER**

In our opinion, the attached financial statements for the year ended 30 June 2022 are based on properly maintained financial records and are in the form approved by the Finance Minister under section 47(1) of the *High Court of Australia Act 1979*. The statements comply with the Australian Accounting Standards—Simplified Disclosure and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*.

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

Signed.....

Philippa Lynch  
Chief Executive & Principal Registrar  
High Court of Australia  
29 September 2022

Signed.....

Margaret Baird  
Chief Financial Officer  
High Court of Australia  
29 September 2022

**High Court of Australia**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2022*

	Notes	2022 \$	2021 \$	Original Budget 2022 \$
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	9,973,472	8,937,905	10,001,000
Suppliers	1.1B	10,087,686	9,767,311	10,155,000
Depreciation and amortisation	3.2A	7,803,248	7,617,194	7,622,000
Write-down and impairment of other assets	1.1C	79,087	50,807	2,000
Finance costs	1.1D	964	1,335	-
Losses from asset sales		59	1,172	-
<b>Total expenses</b>		<b>27,944,516</b>	<b>26,375,724</b>	<b>27,780,000</b>
<b>Own-Source Income</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	279,096	389,011	290,000
Interest		54,642	68,972	83,000
Resources received free of charge	1.2B	3,094,833	2,773,486	3,354,000
Other revenue	1.2C	382,972	107,984	130,000
<b>Total own-source revenue</b>		<b>3,811,543</b>	<b>3,339,453</b>	<b>3,857,000</b>
<b>Gains</b>				
Other gains	1.2D	43,390	596,480	-
<b>Total gains</b>		<b>43,390</b>	<b>596,480</b>	<b>-</b>
<b>Total own-source income</b>		<b>3,854,933</b>	<b>3,935,933</b>	<b>3,857,000</b>
<b>Net cost of services</b>		<b>(24,089,583)</b>	<b>(22,439,791)</b>	<b>(23,923,000)</b>
Revenue from Government	1.2E	16,383,000	16,099,000	16,383,000
<b>Deficit</b>		<b>(7,706,583)</b>	<b>(6,340,791)</b>	<b>(7,540,000)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes in asset revaluation reserve		8,183,240	5,833,855	-
<b>Total other comprehensive income</b>		<b>8,183,240</b>	<b>5,833,855</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>		<b>476,657</b>	<b>(506,936)</b>	<b>(7,540,000)</b>
<b>Total comprehensive surplus/(loss)</b>		<b>476,657</b>	<b>(506,936)</b>	<b>(7,540,000)</b>

The above statement should be read in conjunction with the accompanying notes. For budget variances commentary refer to pages 43-44.

## High Court of Australia

### STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$	Original Budget 2022 \$
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3.1A	2,983,737	1,480,863	2,014,000
Trade and other receivables	3.1B	619,692	144,075	127,000
Other investments		12,000,000	12,000,000	6,364,000
<b>Total financial assets</b>		<b>15,603,429</b>	<b>13,624,938</b>	<b>8,505,000</b>
<b>Non-financial assets<sup>1</sup></b>				
Land and buildings	3.2A	218,701,962	215,238,520	208,339,000
Property, plant and equipment	3.2A	13,711,762	14,611,745	15,824,000
Heritage and cultural	3.2A	4,955,325	4,955,385	4,767,000
Intangibles	3.2A	279,095	404,648	571,000
Other non-financial assets	3.2B	234,461	258,516	145,000
<b>Total non-financial assets</b>		<b>237,882,605</b>	<b>235,468,814</b>	<b>229,646,000</b>
<b>Total assets</b>		<b>253,486,034</b>	<b>249,093,752</b>	<b>238,151,000</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	3.3A	1,026,075	635,389	439,000
Other payables	3.3B	300,932	247,186	219,000
<b>Total payables</b>		<b>1,327,007</b>	<b>882,575</b>	<b>658,000</b>
<b>Interest bearing liabilities</b>				
Leases	3.4A	86,725	82,457	167,000
<b>Total interest bearing liabilities</b>		<b>86,725</b>	<b>82,457</b>	<b>167,000</b>
<b>Provisions</b>				
Employee provisions	6.1	3,121,990	3,094,065	3,288,000
<b>Total provisions</b>		<b>3,121,990</b>	<b>3,094,065</b>	<b>3,288,000</b>
<b>Total liabilities</b>		<b>4,535,722</b>	<b>4,059,097</b>	<b>4,113,000</b>
<b>Net assets</b>		<b>248,950,312</b>	<b>245,034,655</b>	<b>234,038,000</b>
<b>EQUITY</b>				
Contributed equity		115,247,598	111,808,598	115,248,000
Reserves		212,888,133	204,704,893	198,870,000
Accumulated deficit		(79,185,419)	(71,478,836)	(80,080,000)
<b>Total equity</b>		<b>248,950,312</b>	<b>245,034,655</b>	<b>234,038,000</b>

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

<sup>1</sup>Right-of-use assets are included in the Property, plant and equipment category of non-financial assets. For budget variances commentary refer to pages 43-44.

**High Court of Australia**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the period ended 30 June 2022*

	2022	2021	Original Budget 2022
	\$	\$	\$
<b>CONTRIBUTED EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	111,808,598	107,258,598	111,809,000
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	900,000	1,994,000	900,000
Departmental capital budget	2,539,000	2,556,000	2,539,000
<b>Total transactions with owners</b>	<b>3,439,000</b>	<b>4,550,000</b>	<b>3,439,000</b>
<b>Closing balances as at 30 June</b>	<b>115,247,598</b>	<b>111,808,598</b>	<b>115,248,000</b>
<b>ACCUMULATED DEFICIT</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	(71,478,836)	(65,138,045)	(72,540,000)
<b>Comprehensive income</b>			
Surplus / (Deficit) for the period	(7,706,583)	(6,340,791)	(7,540,000)
<b>Total comprehensive income</b>	<b>(7,706,583)</b>	<b>(6,340,791)</b>	<b>(7,540,000)</b>
<b>Closing balances as at 30 June</b>	<b>(79,185,419)</b>	<b>(71,478,836)</b>	<b>(80,080,000)</b>
<b>ASSET REVALUATION RESERVE</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	204,704,893	198,871,038	198,870,000
<b>Comprehensive income</b>			
Other comprehensive income	8,183,240	5,833,855	-
<b>Total comprehensive income</b>	<b>8,183,240</b>	<b>5,833,855</b>	<b>-</b>
<b>Closing balances as at 30 June</b>	<b>212,888,133</b>	<b>204,704,893</b>	<b>198,870,000</b>
<b>TOTAL EQUITY</b>			
<b>Opening balance</b>			
Balance carried forward from previous period	245,034,655	240,991,591	238,139,000
<b>Comprehensive income</b>			
Other comprehensive income	8,183,240	5,833,855	-
Surplus / (Deficit) for the period	(7,706,583)	(6,340,791)	(7,540,000)
<b>Total comprehensive income</b>	<b>476,657</b>	<b>(506,936)</b>	<b>(7,540,000)</b>
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection - appropriation	900,000	1,994,000	900,000
Departmental capital budget	2,539,000	2,556,000	2,539,000
<b>Sub-total transactions with owners</b>	<b>3,439,000</b>	<b>4,550,000</b>	<b>3,439,000</b>
<b>Closing balances as at 30 June</b>	<b>248,950,312</b>	<b>245,034,655</b>	<b>234,038,000</b>

The above statement should be read in conjunction with the accompanying

notes. For budget variances commentary refer to pages 43-44.

**Accounting Policy**

*Equity Injections*

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

**High Court of Australia**  
**CASH FLOW STATEMENT**  
*for the period ended 30 June 2022*

	Notes	2022 \$	2021 \$	Original Budget 2022 \$
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		16,383,000	16,099,000	16,383,000
Sale of goods and rendering of services		23,240	408,918	290,000
Interest		23,962	99,355	83,000
Net GST received		760,028	808,893	785,000
Other		260,562	67,863	130,000
<b>Total cash received</b>		<b>17,450,792</b>	<b>17,484,029</b>	<b>17,671,000</b>
<b>Cash used</b>				
Employees		9,892,794	9,102,030	10,001,000
Suppliers		7,403,819	7,750,020	7,586,000
Interest payments on lease liabilities		964	1,335	2,000
<b>Total cash used</b>		<b>17,297,577</b>	<b>16,853,385</b>	<b>17,589,000</b>
<b>Net cash from/ (used by) operating activities</b>	5.3	<b>153,215</b>	<b>630,644</b>	<b>82,000</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash received</b>				
Proceeds from sales of Property, plant and equipment		598	33,255	-
Investments		-	-	3,436,000
<b>Total cash received</b>		<b>598</b>	<b>33,255</b>	<b>3,436,000</b>
<b>Cash used</b>				
Purchase of infrastructure, plant, and equipment		2,033,783	2,589,507	6,452,000
Purchase of investments		-	2,500,000	-
<b>Total cash used</b>		<b>2,033,783</b>	<b>5,089,507</b>	<b>6,452,000</b>
<b>Net cash from/ (used by) investing activities</b>		<b>(2,033,185)</b>	<b>(5,056,252)</b>	<b>(3,016,000)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Capital injection		3,439,000	4,550,000	3,439,000
<b>Total cash received</b>		<b>3,439,000</b>	<b>4,550,000</b>	<b>3,439,000</b>
<b>Cash used</b>				
Principal payments of lease liabilities		56,156	88,059	82,000
<b>Total cash used</b>		<b>56,156</b>	<b>88,059</b>	<b>82,000</b>
<b>Net cash from/ (used by) financing activities</b>		<b>3,382,844</b>	<b>4,461,941</b>	<b>3,357,000</b>
<b>Net increase/(decrease) in cash held</b>		<b>1,502,874</b>	<b>36,333</b>	<b>423,000</b>
Cash and cash equivalents at the beginning of the reporting period		1,480,863	1,444,530	1,591,000
<b>Cash and cash equivalents at the end of the reporting period</b>	5.3	<b>2,983,737</b>	<b>1,480,863</b>	<b>2,014,000</b>

The above statement should be read in conjunction with the accompanying notes. For budget variances commentary refer to pages 43-44.



**High Court of Australia**  
**BUDGET VARIANCE COMMENTARY**  
*for the period ended 30 June 2022*

**Budget Variation Commentary**

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

<b>Explanation of Major Variances</b>	<b>Affected line item</b>
<p>Several items are excluded from the Portfolio Budget Statements estimates (budget) due to either the unpredictable, uncontrollable and/or the unplanned nature of the transaction. These transactions include unplanned one off gains, asset write downs and revaluations adjustments.</p> <p>During 2021-22 the following write-down and impairment charges were incurred:</p> <ul style="list-style-type: none"> <li>• a revaluation decrement of \$45,684 was recorded following the revaluation of Property, plant and equipment assets;</li> <li>• an impairment loss of \$33,403 with the carrying value of a number of library and intangible assets exceeding their recoverable value.</li> </ul>	<p>Write down and impairment of other assets (statement of comprehensive income).</p> <p>Property, plant and equipment (statement of financial position).</p>
<p>Other revenue is higher than budget by \$124,637 due to insurance proceeds associated with an insurance claim for losses associated with a water leak in the Court building in December 2021.</p>	<p>Other revenue (statement of comprehensive income).</p> <p>Other receivables (statement of financial position).</p>
<p>Other gains relate to assets recognised for the first time and the receipt of a donated asset. The value of these assets was determined by an independent valuer as at 30 June 2022 but not budgeted for.</p>	<p>Other gains (statement of comprehensive income).</p> <p>Heritage and cultural and Property, plant and equipment (statement of financial position).</p>
<p>Resources received free of charge revenue is lower than the original budget by \$259,167. The Court has registry and judicial offices located in most capital cities. The Court does not pay for the use of these premises but does recognise resources free of charge in association with its occupancy. The basis of the value as at 30 June 2022 was determined by an independent valuer.</p>	<p>Resources received free of charge revenue (Statement of comprehensive income).</p>
<p>The increase in the asset revaluation reserve relates to the revaluation of the HCA building by an independent valuer as at 30 June which was not budgeted.</p>	<p>Other comprehensive Income (Statement of comprehensive income)</p> <p>Land &amp; Buildings and Asset revaluation reserve (statement of financial position)</p>

**High Court of Australia**  
**BUDGET VARIANCE COMMENTARY**  
*for the period ended 30 June 2022*

<p>Investments are \$5,636,000 higher than the original budget. Funding received for capital acquisitions is predominately held in investments and only used when capital acquisition payments are due. The budget provided for capital additions totalling \$7,937,000 with actual expenditure recorded of \$2,033,784, a variance of \$5,903,216. This is predominately due to project management resourcing constraints and supply chain timing issues. A number of capital projects are currently in the procurement or design stage that the budget assumed would be close to completion.</p>	<p>Cash and cash equivalents, Other investments, Land and Buildings (statement of financial position).  Cash received from investments, Purchase of investments, Purchase of infrastructure, plant, and equipment (cash flow statement).</p>
<p>Trade and other receivables are higher than the original budget by \$364,357. This variance relates to the agreed transfer of funding for accrued leave entitlements for new staff from the losing government agency outstanding at 30 June as well as higher than expected GST receivables in June 2022.</p>	<p>Trade and other receivables (statement of financial position).</p>
<p>Intangible assets are lower than the original budget by \$291,905. A number of budgeted projects have been delayed due to project management resourcing constraints.</p>	<p>Intangibles (statement of financial position).</p>

**High Court of Australia**  
**ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME**  
*for the period ended 30 June 2022*

	Notes	2022 \$	2021 \$	Original Budget 2022 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Non-taxation revenue</b>				
Fees and charges	2.1	<u>2,016,273</u>	<u>2,476,871</u>	<u>2,375,000</u>
<b>Total non-taxation revenue</b>		<u>2,016,273</u>	<u>2,476,871</u>	<u>2,375,000</u>
<b>Total income</b>		<u>2,016,273</u>	<u>2,476,871</u>	<u>2,375,000</u>
<b>Total comprehensive income</b>		<u>2,016,273</u>	<u>2,476,871</u>	<u>2,375,000</u>

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

For budget variances commentary refer to page 47.

**ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES**  
*as at 30 June 2022*

	Notes	2022 \$	2021 \$	Original Budget 2022 \$
<b>ASSETS</b>				
<b>Financial Assets</b>				
Cash and cash equivalents	4.1A	<u>124,594</u>	<u>152,172</u>	<u>2,000</u>
<b>Total financial assets</b>		<u>124,594</u>	<u>152,172</u>	<u>2,000</u>
<b>LIABILITIES</b>				
<b>Payables</b>				
Other payables	4.2A	<u>-</u>	<u>-</u>	<u>159,000</u>
<b>Total payables</b>		<u>-</u>	<u>-</u>	<u>159,000</u>
<b>Net assets/(liabilities)</b>		<u>124,594</u>	<u>152,172</u>	<u>(157,000)</u>

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

For budget variances commentary refer to page 47.

**High Court of Australia**  
**ADMINISTERED RECONCILIATION SCHEDULE**  
*for the period ended 30 June 2022*

	2022	2021	Original Budget 2022
	\$	\$	\$
<b>Opening assets less liabilities as at 1 July</b>	<b>152,172</b>	<b>(157,087)</b>	<b>(157,000)</b>
<b>Adjusted opening assets less liabilities</b>	<b>152,172</b>	<b>(157,087)</b>	<b>(157,000)</b>
<b>Net (cost of)/contribution by services</b>			
Income	2,016,273	2,476,871	2,375,000
<b>Transfers (to)/from the Australian Government</b>			
Appropriation transfers to OPA			
Transfers to OPA	<b>(2,043,851)</b>	<b>(2,167,612)</b>	<b>(2,375,000)</b>
<b>Closing assets less liabilities as at 30 June</b>	<b>124,594</b>	<b>152,172</b>	<b>(157,000)</b>

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

**Accounting Policy**

*Administered Cash Transfers to and from the Official Public Account*

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

**ADMINISTERED CASH FLOW STATEMENT**  
*for the period ended 30 June 2022*

	2022	2021	Original Budget 2022
Notes	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Fees and charges	2,016,273	2,317,806	2,375,000
<b>Total cash received</b>	<b>2,016,273</b>	<b>2,317,806</b>	<b>2,375,000</b>
<b>Net cash from/ (used by) operating activities</b>	<b>2,016,273</b>	<b>2,317,806</b>	<b>2,375,000</b>
<b>Net increase (decrease) in cash held</b>	<b>2,016,273</b>	<b>2,317,806</b>	<b>2,375,000</b>
Cash and cash equivalents at the beginning of the reporting period	152,172	1,978	2,000
<b>Cash to Official Public Account</b>			
Cash to OPA	<b>(2,043,851)</b>	<b>(2,167,612)</b>	<b>(2,375,000)</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>124,594</b>	<b>152,172</b>	<b>2,000</b>
4.1A			

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

For budget variances commentary refer to page 47.

**High Court of Australia**  
**ADMINISTERED BUDGET VARIANCES COMMENTARY**  
*for the period ended 30 June 2022*

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**Budget Variation Commentary**

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

<b>Explanation of Major Variances</b>	<b>Affected line item</b>
Other payables - Change in registry procedures with hearing fees now collected once the hearing date has been set. This change in procedure occurred after the budget had been finalised.	Non-taxation revenue (Administered statement of comprehensive income)

## High Court of Australia

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## High Court of Australia

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

#### Overview

##### The Basis of Preparation

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

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

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards - Simplified Disclosure issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

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

The financial statements are presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified. Unless alternative treatment is specifically required by an accounting standard or the FRR's, assets and liabilities are recognised in the statement of financial position when and only when it is probable that future economic benefits will flow to the Court, or a future sacrifice of economic benefit will be required, and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under executor contracts are not recognised unless required by an accounting standard.

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

##### New Accounting Standards

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

##### Significant Accounting Judgement and Estimates

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

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

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

## High Court of Australia

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

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#### Accounting Policy

##### Sale of Assets

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

##### Interest

Interest revenue is recognised using the effective interest method.

#### Taxation

The Court is exempt from all forms of taxation. The Court has elected to pay notional Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST) payments. Revenues, expenses, and assets are recognised net of GST except:

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

#### Reporting of Administered activities

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

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

#### Events After the Reporting Period

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



## High Court of Australia

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

#### 1. Financial Performance

This section analyses the financial performance of the High Court of Australia for the year ended 2022.

##### 1.1. Expenses

	2022	2021
	\$	\$
<b>Note 1.1A: Employee Benefits</b>		
Wages and salaries	7,894,641	6,906,040
Superannuation		
Defined contribution plans	702,988	615,960
Defined benefit plans	606,855	629,084
Leave and other entitlements	495,473	570,366
Fringe Benefits Tax	273,515	216,455
<b>Total employee benefits</b>	<b>9,973,472</b>	<b>8,937,905</b>

##### Accounting Policy

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

The salaries and allowances paid to the Chief Justice and other Justices of the Court are administered by the Attorney-General's Department through a special appropriation held by the Australian Public Service Commission. The Justices' salary and allowances are set by the Remuneration Tribunal and are not paid by the Court.

##### Note 1.1B: Suppliers

###### Goods and services supplied or rendered

Property	4,971,840	4,374,784
Security	994,458	1,250,118
Travel	366,747	639,645
Information technology and communications	745,972	822,786
Contractors and other consultants	878,866	782,137
Electronic library subscriptions	588,822	545,762
Legal Expenses	249,569	195,953
Courier and freight charges	40,837	57,642
General insurance	238,448	261,397
Printing	85,820	87,233
External audit fees	63,000	63,000
Other	656,984	497,019
<b>Total goods and services supplied or rendered</b>	<b>9,881,363</b>	<b>9,577,476</b>

###### Goods supplied in connection with

Goods supplied	323,226	216,501
Services rendered	9,558,137	9,360,975
<b>Total goods and services supplied or rendered</b>	<b>9,881,363</b>	<b>9,577,476</b>

###### Other suppliers' expenses

Short-term leases	16,690	-
Vehicle running costs	17,535	21,290
Workers compensation expenses	172,098	168,545
<b>Total other suppliers</b>	<b>206,323</b>	<b>189,835</b>
<b>Total suppliers</b>	<b>10,087,686</b>	<b>9,767,311</b>

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

**High Court of Australia****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Accounting Policy***Short-term leases and leases of low-value assets*

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

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

Impairment of Property, plant and equipment	30,812	7,102
Impairment of buildings	-	18,872
Revaluation decrements	45,684	-
Impairment of intangibles	2,591	24,833
<b>Total write-down and impairment of other assets</b>	<b>79,087</b>	<b>50,807</b>

**Note 1.1D: Finance Costs**

Interest on lease liabilities	964	1,335
<b>Total finance costs</b>	<b>964</b>	<b>1,335</b>

## High Court of Australia

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

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

	2022	2021
	\$	\$
<b>Own-Source Revenue</b>		
<b><u>Note 1.2A: Revenue from Contracts with Customers</u></b>		
Sale of goods	190,259	173,383
Rendering of services	<u>88,837</u>	<u>215,628</u>
<b>Total revenue from contracts with customers</b>	<u>279,096</u>	<u>389,011</u>
Timing of transfer of goods and services:		
Over time	55,634	55,258
Point in time	<u>223,462</u>	<u>333,753</u>
	<u>279,096</u>	<u>389,011</u>

#### Accounting Policy

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

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

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

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

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

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

	2022	2021
	\$	\$
<b><u>Note 1.2B: Resources Received Free of Charge</u></b>		
<b>Resources received free of charge</b>		
Remuneration of auditors	63,000	63,000
Property operating cost	<u>3,031,833</u>	<u>2,710,486</u>
<b>Total resources received free of charge</b>	<u>3,094,833</u>	<u>2,773,486</u>

#### Accounting Policy

##### Resources Received Free of Charge

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

##### Property operating cost

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

## High Court of Australia

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

	2022	2021
	\$	\$
<b>Note 1.2C: Other Revenue</b>		
Insurance recoveries	382,155	79,745
Other	817	28,239
<b>Total other revenue</b>	<b>382,972</b>	<b>107,984</b>

#### Gains

<b>Note 1.2D: Other Gains</b>		
Assets recognised for the first time <sup>1</sup>	8,390	596,000
Donation	35,000	-
Other	-	480
<b>Total other gains</b>	<b>43,390</b>	<b>596,480</b>

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

#### Accounting Policy

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

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements.

#### Revenue from Government

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

##### Appropriations

Departmental appropriation	16,383,000	16,099,000
<b>Total revenue from Government</b>	<b>16,383,000</b>	<b>16,099,000</b>

#### Accounting Policy

##### *Revenue from Government*

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

**High Court of Australia****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****2. Income Administered on Behalf of Government**

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

**2.1. Administered – Income**

	2022	2021
<b>Non-Taxation Revenue</b>	<b>\$</b>	<b>\$</b>
<b><u>Fees and charges</u></b>		
Hearing fees	338,600	560,000
Filing and other fees	2,263,382	2,605,405
Refunds <sup>1</sup>	<u>(585,709)</u>	<u>(688,534)</u>
<b>Total fees and charges</b>	<b><u>2,016,273</u></b>	<b><u>2,476,871</u></b>

**Accounting Policy**

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

<sup>1</sup>Fees paid under the *High Court of Australia (Fees) Regulations 2012* (Fee Regulations) form part of the Consolidated Revenue Fund on receipt. Refunds of fees, in circumstances prescribed by Section 15 of the Fee Regulations, are paid from the Consolidated Revenue Fund. The Court has received authorisation from the delegate in the Attorney General's Department to use the special appropriation under Section 77 of the *Public Governance, Performance and Accountability Act 2013* for repayments under the Fee Regulations.

## High Court of Australia

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

#### 3. Financial Position

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

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

#### 3.1. Financial Assets

	2022	2021
	\$	\$
<b>Note 3.1A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	2,983,737	1,480,863
<b>Total cash and cash equivalents</b>	<b>2,983,737</b>	<b>1,480,863</b>

#### Accounting Policy

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

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

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

##### **Goods and services receivables**

Goods and services	145,781	16,911
<b>Total goods and services receivables</b>	<b>145,781</b>	<b>16,911</b>

The contract assets are associated with point in time contracts.

##### **Other receivables**

Statutory receivables - goods & services tax ATO	134,640	75,607
Interest	34,601	3,921
Other Receivables	305,780	48,746
<b>Total other receivables</b>	<b>475,021</b>	<b>128,274</b>
<b>Total trade and other receivables (gross)</b>	<b>620,802</b>	<b>145,185</b>
<b>Less impairment loss allowance</b>	<b>(1,110)</b>	<b>(1,110)</b>
<b>Total trade and other receivables (net)</b>	<b>619,692</b>	<b>144,075</b>

#### Accounting Policy

##### *Financial assets*

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

Other investments include term deposits held with financial institutions as authorised by the Chief Executive and Principal Registrar (CE&PR) under Section 41 of the *High Court of Australia Act 1979*.

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

### 3.2. Non-Financial Assets

Note 3.2.A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles (2022)

	Land	Buildings	Library holdings	Other PP&E	Heritage and cultural <sup>1</sup>	Computer software	Other intangibles	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>As at 1 July 2021</b>								
Gross book value	10,200,000	205,112,574	12,288,732	5,062,620	4,955,385	1,694,719	94,821	239,408,851
Accumulated depreciation and impairment	-	(74,054)	(1,268,551)	(1,471,056)	-	(1,372,558)	(12,334)	(4,198,553)
<b>Total as at 1 July 2021</b>	<b>10,200,000</b>	<b>205,038,520</b>	<b>11,020,181</b>	<b>3,591,564</b>	<b>4,955,385</b>	<b>322,161</b>	<b>82,487</b>	<b>235,210,298</b>
Opening balance adjustment	-	-	-	-	-	-	-	-
<b>Adjusted total as at 1 July 2021</b>	<b>10,200,000</b>	<b>205,038,520</b>	<b>11,020,181</b>	<b>3,591,564</b>	<b>4,955,385</b>	<b>322,161</b>	<b>82,487</b>	<b>235,210,298</b>
Additions:								
By purchase	-	939,698	801,588	222,435	-	58,196	11,867	2,033,784
By other movements	-	-	-	42,900	490	-	-	43,390
Right-of-use assets	-	-	-	60,424	-	-	-	60,424
Revaluations and impairments recognised in other comprehensive income	-	8,183,240	-	-	-	-	-	8,183,240
Impairments recognised in the operating result	-	-	(20,637)	(55,309)	(550)	(2,591)	-	(79,087)
Depreciation and amortisation expense	-	(5,659,496)	(1,178,578)	(716,056)	-	(188,777)	(4,248)	(7,747,155)
Depreciation on right-of-use assets	-	-	-	(56,093)	-	-	-	(56,093)
Disposals:								
Other disposals	-	-	-	(657)	-	-	-	(657)
Other movements of right-of-use assets	-	-	-	-	-	-	-	-
Movements:								
Transfers between asset classes	-	-	-	-	-	-	-	-
<b>Total as at 30 June 2022</b>	<b>10,200,000</b>	<b>208,501,962</b>	<b>10,622,554</b>	<b>3,089,208</b>	<b>4,955,325</b>	<b>188,989</b>	<b>90,106</b>	<b>237,648,144</b>
<b>Total as at 30 June 2022 represented by:</b>								
Gross book value	10,200,000	208,520,967	13,067,285	3,184,020	4,955,325	1,750,324	106,688	241,784,609
Accumulated depreciation and impairment	-	(19,005)	(2,444,731)	(94,812)	-	(1,561,335)	(16,582)	(4,136,465)
<b>Total as at 30 June 2022</b>	<b>10,200,000</b>	<b>208,501,962</b>	<b>10,622,554</b>	<b>3,089,208</b>	<b>4,955,325</b>	<b>188,989</b>	<b>90,106</b>	<b>237,648,144</b>
Carrying amount of right-of-use assets	-	-	-	86,941	-	-	-	86,941

## High Court of Australia

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

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<sup>1</sup>Buildings and other property, plant and equipment that met the definition of a heritage and cultural item were disclosed in the heritage and cultural asset class.

No indicators of impairment were found.

No property, plant and equipment or intangibles are expected to be sold or disposed of within the next 12 months.

#### Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 7.4. On 30 June 2022, independent valuers conducted valuations on land and buildings, and property plant and equipment.

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

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

	2022	2021
	\$	\$
<b>Commitments are payable as follows:</b>		
Within 1 year	<u>964,292</u>	<u>584,611</u>
<b>Total commitments<sup>1</sup></b>	<u>964,292</u>	<u>584,611</u>

<sup>1</sup>Including GST.



## High Court of Australia

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

#### Accounting Policy

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

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

#### Asset Recognition Threshold

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

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

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

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

#### Revaluations

Following initial recognition at cost, Property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets'

fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

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

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

#### Depreciation

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

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

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

	2022	2021
Building assets	5 to 161 years	5 to 161 years
Infrastructure, plant, and equipment	1 to 46 years	1 to 46 years
Library holdings	15 to 25 years	15 to 25 years

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

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

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

All assets were assessed for impairment at 30 June 2022. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Court were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Heritage and Cultural Assets

The Court has a small collection of heritage assets which includes rare books, works of art and antique furniture.

The Court has classified them as heritage and cultural assets as they are primarily used for purposes that relate to their cultural significance. The aims of the Court's preservation activities are to preserve collection items and to maintain access to them, consistent with their significance to the collection, usage requirements and current condition. The Court's preservation activities include documenting the collection, providing appropriate storage arrangements, adopting adequate security measures, and undertaking conservation treatments when material is at risk or damaged.

Intangibles

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

All intangibles are amortised on a straight-line basis over their anticipated useful life. The useful lives of the Court's software is 3 years (2020-21: 3 years), other intangibles is 10 years. (2020-21: 10 years)

All intangible assets were assessed for indications of impairment as at 30 June 2022.

## High Court of Australia

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

	2022	2021
	\$	\$
<b>Note 3.2B: Other Non-Financial Assets</b>		
Prepayments	<u>234,461</u>	<u>258,516</u>
<b>Total other non-financial assets</b>	<u>234,461</u>	<u>258,516</u>

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

### 3.3. Payables

<b>Note 3.3A: Suppliers</b>		
Trade creditors	805,832	191,243
Accruals	<u>220,243</u>	<u>444,146</u>
<b>Total suppliers</b>	<u>1,026,075</u>	<u>635,389</u>

Settlement is usually made within 30 days.

<b>Note 3.3B: Other Payables</b>		
Wages and salaries	242,872	197,202
Superannuation	31,262	24,178
Unearned revenue	<u>26,798</u>	<u>25,806</u>
<b>Total other payables</b>	<u>300,932</u>	<u>247,186</u>

## High Court of Australia

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

#### 3.4. Interest Bearing Liabilities

	2022	2021
	\$	\$
<b>Note 3.4A: Leases</b>		
Leases	<u>86,725</u>	<u>82,457</u>
<b>Total leases</b>	<u>86,725</u>	<u>82,457</u>

Total cash outflow for leases for the year ended 30 June 2022 was \$57,119 (2020-21: \$89,394)

#### Maturity analysis - contractual undiscounted cash flows

Within 1 year	<u>48,619</u>	52,847
Between 1 to 5 years	<u>38,106</u>	<u>30,828</u>
<b>Total leases</b>	<u>86,725</u>	<u>83,675</u>

The High Court in its capacity as lessee has a total of 7 motor vehicle leases. All the motor vehicles are carried at cost with most leases expiring between 1 to 5 years. All the leases have the option to extend the terms.

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

#### Accounting Policy

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

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

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

**High Court of Australia****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****4. Assets Administered on Behalf of Government**

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

**4.1. Administered – Financial Assets**

	2022	2021
	\$	\$
<b><u>Note 4.1A: Cash and Cash Equivalents</u></b>		
Cash on hand or on deposit	<u>124,594</u>	<u>152,172</u>
<b>Total cash and cash equivalents</b>	<u>124,594</u>	<u>152,172</u>

## High Court of Australia

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

#### 5. Funding

This section identifies the High Court of Australia funding structure.

#### 5.1. Appropriations

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

##### Annual Appropriations for 2022

	<i>Appropriation Act</i>	Appropriation applied in 2021-22 (current and prior years)	Variance
	Annual Appropriation \$		
<b>Departmental</b>			
Ordinary annual services	16,383,000	16,383,000	-
Capital Budget (DCB) <sup>1</sup>	2,539,000	2,539,000	-
<b>Other services</b>			
Equity Injections	900,000	900,000	-
<b>Total departmental</b>	<b>19,822,000</b>	<b>19,822,000</b>	<b>-</b>

##### Annual Appropriations for 2021

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

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

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

## High Court of Australia

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

#### 5.2. Net Cash Appropriation Arrangements

	2022	2021
	\$	\$
<b>Total comprehensive income/(loss) as per the Statement of Comprehensive Income</b>		
<b>Income</b>	<b>476,657</b>	<b>(506,936)</b>
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	7,747,155	7,543,263
Plus: depreciation of right-of-use assets	56,093	73,931
Less: lease principal repayments	<u>(56,156)</u>	<u>(88,059)</u>
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b><u>8,223,749</u></b>	<b><u>7,022,199</u></b>

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

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

#### 5.3. Cash Flow Reconciliation

	2022	2021
	\$	\$
<b>Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement</b>		
<b>Cash and cash equivalents as per</b>		
Cash flow statement	2,983,737	1,480,863
Statement of financial position	<u>2,983,737</u>	<u>1,480,863</u>
<b>Discrepancy</b>	<u>-</u>	<u>-</u>
<b>Reconciliation of net cost of services to net cash from/ (used by) operating activities</b>		
Net (cost of)/contribution by services	(24,089,583)	(22,439,791)
Revenue from Government	16,383,000	16,099,000
<b>Adjustments for non-cash items</b>		
Depreciation / amortisation	7,803,248	7,617,194
Gain - assets recognised for the first time	(43,390)	(596,000)
Gain - other	-	(480)
Net write down of non-financial assets	79,087	50,807
Losses from sale of assets	59	1,172
<b>Movements in assets and liabilities</b>		
<b>Assets</b>		
(Increase) / decrease in net receivables	(475,617)	(17,963)
(Increase) / decrease in prepayments	24,055	(113,835)
<b>Liabilities</b>		
Increase / (decrease) in employee provisions	27,925	(193,793)
Increase / (decrease) in supplier payables	390,685	196,005
Increase / (decrease) in other payable	<u>53,746</u>	<u>28,328</u>
<b>Net cash from/ (used by) operating activities</b>	<b><u>153,215</u></b>	<b><u>630,644</u></b>

## High Court of Australia

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

#### 6. People and Relationships

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

##### 6.1. Employee Provisions

	2022	2021
	\$	\$
<b>Note 6.1: Employee Provisions</b>		
Annual leave	1,046,825	936,860
Long service leave	<u>2,075,165</u>	<u>2,157,205</u>
<b>Total employee provisions</b>	<u><b>3,121,990</b></u>	<u><b>3,094,065</b></u>

#### Accounting Policy

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

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

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

#### Leave

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

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

The liability for long service leave has been determined by reference to the shorthand method standard factors as at 30 June 2022. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Superannuation

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

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

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

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

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



## High Court of Australia

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

#### 6.2. Key Management Personnel Remuneration

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

Key management personnel remuneration is reported in the table below:

	2022	2021
	\$	\$
<b>Note 6.2: Senior Executive Remuneration Expense for the Reporting Period</b>		
Short-term employee benefits	1,258,954	1,202,948
Post-employment benefits	185,192	197,654
Other long-term employee benefits	<u>(36,815)</u>	<u>(29,336)</u>
<b>Total key management personnel remuneration expenses<sup>1</sup></b>	<b><u>1,407,331</u></b>	<b><u>1,371,267</u></b>

The total number of key management personnel that are included in the above table are 5 (2020-21: 4).

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

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

In 2021-22 the Court spent \$308,495 (2020-21: \$311,863) in the provision of benefits to the Chief Justice and the other Justices. These benefits include the provision of a private plated vehicle, spouse/partner travel and the fringe benefits tax paid on the benefits provided.

#### 6.3. Related Party Disclosures

##### Related party relationships:

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

##### Transactions with related parties:

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

## High Court of Australia

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

#### 7. Managing Uncertainties

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

##### 7.1. Contingent Assets and Liabilities

###### Unquantifiable contingent asset

At 30 June 2022, the Court held an unquantifiable contingent asset in relation to an insurance claim for hail damage to the roof of the High Court building in Canberra. The Court's claim is still being assessed by the Court's insurer. The same claim and contingent asset existed and was unquantified at 30 June 2021.

###### Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

##### 7.2. Financial Instruments

	2022	2021
	\$	\$
<b>Note 7.2A: Categories of Financial Instruments</b>		
<b>Financial assets at amortised cost</b>		
Term deposits	12,000,000	12,000,000
Cash at bank	2,983,737	1,480,863
Receivable for goods and services	145,781	16,911
<b>Total financial assets at amortised cost</b>	<b>15,129,518</b>	<b>13,497,774</b>
<b>Total financial assets</b>	<b>15,129,518</b>	<b>13,497,774</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Supplier payables	805,832	191,243
Accrued expenses	220,243	444,146
<b>Total financial liabilities measured at amortised cost</b>	<b>1,026,075</b>	<b>635,389</b>
<b>Total financial liabilities</b>	<b>1,026,075</b>	<b>635,389</b>
<b>Note 7.2B: Net Gains or Losses on Financial Assets</b>		
<b>Financial assets at amortised cost</b>		
Interest revenue (other investments)	53,020	67,573
Interest revenue (bank accounts)	1,622	1,399
<b>Net gains/(losses) financial assets at amortised cost</b>	<b>54,642</b>	<b>68,972</b>
<b>Net gains/(losses) from financial assets</b>	<b>54,642</b>	<b>68,972</b>

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

**7.3. Administered - Financial Instruments**

	2022	2021
	\$	\$
<b><u>Note 7.3A: Categories of Financial Instruments</u></b>		
<b>Financial Assets</b>		
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	124,594	152,172
<b>Total financial assets at amortised cost</b>	<b>124,594</b>	<b>152,172</b>
<b>Total financial assets</b>	<b>124,594</b>	<b>152,172</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Other payables	-	-
<b>Total financial liabilities measured at amortised cost</b>	<b>-</b>	<b>-</b>
<b>Total financial liabilities</b>	<b>-</b>	<b>-</b>

## High Court of Australia

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

#### Accounting Policy

##### **Financial Assets**

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

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

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

Comparatives have not been restated on initial application.

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

##### Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

##### Effective Interest Method

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

##### Impairment of Financial Assets

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

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

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

##### **Financial Liabilities**

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

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

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

##### Financial Liabilities at Amortised Cost

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

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

## High Court of Australia

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

#### 7.4. Fair Value Measurement

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

##### Accounting Policy

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

##### Note 7.4A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2022	2021
	\$	\$
<b>Non-financial assets</b>		
Land	10,200,000	10,200,000
Buildings on freehold land	208,501,962	205,038,520
Heritage and cultural	4,955,325	4,955,385
Property, plant and equipment	3,002,267	3,508,954
Library holdings	10,622,554	11,020,181
<b>Total non-financial assets</b>	<b>237,282,108</b>	<b>234,723,040</b>
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>237,282,108</b>	<b>234,723,040</b>

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

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

##### Accounting Policy

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

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

## High Court of Australia

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

#### 8. Other Information

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

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

	2022	2021
	\$	\$
<b>Note 8.1A: Current/non-current distinction for assets and liabilities</b>		
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	2,983,737	1,480,863
Trade and other receivables	619,692	144,075
Other investments	12,000,000	12,000,000
Other non-financial assets	234,461	258,516
<b>Total no more than 12 months</b>	<b>15,837,890</b>	<b>13,883,454</b>
<b>More than 12 months</b>		
Land	10,200,000	10,200,000
Buildings	208,501,962	205,038,520
Heritage and cultural	4,955,325	4,955,385
Plant and equipment	3,089,208	3,591,564
Library Holdings	10,622,554	11,020,181
Computer software	188,989	322,161
Other intangibles	90,106	82,487
Assets held for sale	-	-
<b>Total more than 12 months</b>	<b>237,648,144</b>	<b>235,210,298</b>
<b>Total assets</b>	<b>253,486,034</b>	<b>249,093,752</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	1,026,075	635,389
Other payables	300,932	247,186
Leases	48,619	35,099
Employee provisions	2,866,108	2,850,373
<b>Total no more than 12 months</b>	<b>4,241,734</b>	<b>3,768,047</b>
<b>More than 12 months</b>		
Leases	38,106	47,358
Employee provisions	255,882	243,692
<b>Total more than 12 months</b>	<b>293,988</b>	<b>291,050</b>
<b>Total liabilities</b>	<b>4,535,722</b>	<b>4,059,097</b>

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

	2022	2021
	\$	\$
<b><u>Note 8.2A: Administered - Current/non-current distinction for assets and liabilities</u></b>		
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	124,594	152,172
<b>Total no more than 12 months</b>	<u>124,594</u>	<u>152,172</u>
<b>Total assets</b>	<u>124,594</u>	<u>152,172</u>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Other payables	-	-
<b>Total no more than 12 months</b>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>

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

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

	2022	2021
	\$	\$
<b>Suitor's Fund</b>		
<b>Balances as at July 2021</b>	<b>32,500</b>	26,250
Amounts received	252	10,168
Amounts deducted/paid out	<u>(1,502)</u>	<u>(3,918)</u>
<b>Balance as at 30 June 2022</b>	<b><u>31,250</u></b>	<b><u>32,500</u></b>

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



# PART 6 ANNEXURES



# PART 6

# ANNEXURES

## Annexure A

### Freedom of information

The High Court administration routinely includes information in its annual and financial reports consistent with the reporting requirements of the *Freedom of Information Act 1982* (Cth) (FOI Act). The FOI Act applies only to administrative documents held by the Court, and does not apply to the holder of a judicial office or other office pertaining to the Court.

As noted above, the Act does not apply to documents that are not of an administrative nature. However, the case files of the Court are accessible to members of the public under the procedures in Rule 4.07.4 of the *High Court Rules 2004*.

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

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

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

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

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

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

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

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

Other information that the Court makes available includes:

- the *High Court Bulletin*. This provides a record of recent High Court cases: decided, reserved for judgment, awaiting hearing in the Court's original jurisdiction, granted special leave to appeal, and refused special leave to appeal.
- the Conservation Management Plan for the Court consistent with the *Environment Protection and Biodiversity Conservation Act 1999* (Cth)
- the Court sitting calendar, business lists and daily court lists
- venue and safety information for school excursions
- information given by Court Guides stationed in the Public Hall and courtrooms to pre-booked school groups, other groups and visitors at large.
- case summaries handed out for hearings in sitting courts.

The Court works with other nearby institutions to facilitate public access to information about the Court.

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

## FOI procedures and initial contact points

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

High Court of Australia  
PO Box 6309  
Kingston ACT 2604

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

### Facilities for access

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

The Principal Registry of the High Court of Australia is located at the seat of the Court in Canberra. There are offices of the Registry in 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@hcourt.gov.au](mailto:registry@hcourt.gov.au)

## Offices around Australia

### Sydney

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

### Melbourne

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

### Brisbane

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

### Perth

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

### Adelaide

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

### Hobart

Supreme Court of Tasmania  
Salamanca Place, Hobart TAS 7000

### Darwin

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

## Annexure B

### Staffing overview

This Annexure comprises two tables which provide a profile of the Court administration staff as at 30 June 2022.

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 2022 the High Court employed 32 full-time and part-time ongoing staff, 44 full-time and part-time non-ongoing staff and 21 casual staff.

#### Staff Distribution by branch as at 30 June 2022

Branch	Ongoing		Non-ongoing		Casual	Total	
	Full Time	Part Time	Full Time	Part Time		2022	2021
CE&PR	1	0	2	1	0	4	3
Chambers	3	0	22	3	0	28	25
Corporate Services	10	0	7	0	1	18	14
Library	4	3	1	0	0	8	8
Public Information	0	1	1	0	11	13	20
Registry	7	3	3	4	9	26	30
<b>TOTAL</b>	<b>25</b>	<b>7</b>	<b>36</b>	<b>8</b>	<b>21</b>	<b>97</b>	<b>100</b>

#### Ongoing and non-ongoing full-time, part-time and casual staff by classification and gender as at 30 June 2022:

Classification	Ongoing				Non-Ongoing				Casual		Total			
	Full Time		Part Time		Full Time		Part Time				2022		2021	
	M	F	M	F	M	F	M	F	M	F	M	F	M	F
HCE 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HCE 2	0	0	0	0	0	0	0	0	3	8	3	8	6	13
HCE 3	1	1	0	3	0	0	0	1	2	5	3	10	3	11
HCE 4	2	2	0	2	0	0	0	0	0	2	2	6	2	6
HCE 5	0	4	0	0	8	8	0	0	0	1	8	13	4	13
HCE 6	2	1	0	2	1	7	0	4	0	0	3	14	4	13
EL 1	3	4	0	0	0	3	0	2	0	0	3	9	2	10
EL 2	3	2	0	0	3	2	0	1	0	0	6	5	7	2
Senior Exec	0	0	0	0	1	2	0	0	0	0	1	2	1	2
Office Holder	0	0	0	0	0	1	0	0	0	0	0	1	0	1
<b>TOTAL</b>	<b>11</b>	<b>14</b>	<b>0</b>	<b>7</b>	<b>13</b>	<b>23</b>	<b>0</b>	<b>8</b>	<b>5</b>	<b>16</b>	<b>29</b>	<b>68</b>	<b>29</b>	<b>71</b>
<b>GRAND TOTAL</b>	<b>32</b>				<b>44</b>				<b>21</b>		<b>97</b>		<b>100</b>	







HIGH COURT OF AUSTRALIA

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