

# High Court of Australia Annual Report 2008–09



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HENRY

High Court of Australia Canberra ACT 2600 27 November 2009

Dear Attorney

In accordance with section 47 of the *High Court of Australia Act* 1979 (Cth), I submit on behalf of the Court and with its approval a report relating to the administration of the affairs of the High Court of Australia under section 17 of the Act for the year ended 30 June 2009, together with financial statements in respect of the year in the form approved by the Minister for Finance.

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

Yours sincerely

CTL

Andrew Phelan Chief Executive & Principal Registrar of the High Court of Australia

The Honourable Robert McClelland MP Attorney-General Parliament House Canberra ACT 2600

# TABLE OF CONTENTS

Part I – <b>Preamble</b>	1
Part II – Introduction	5
Chief Justice French	6
Justice Gummow	7
Justice Hayne	7
Justice Heydon	8
Justice Crennan	8
Justice Kiefel	9
Justice Bell	9
Part III – Chief Justice's Overview	11
Part IV – The Year In Review	15
Judicial Workload	16
Applications for Special Leave	17
Retirement of Chief Justice Murray Gleeson	18
Appointment of Chief Justice Robert French	19
Retirement of Justice Michael Kirby	19
Appointment of Justice Virginia Bell	20
Court Funding	20
High Court Building and its Precinct	20
Public Access to the Courts	21
Links and Visits	22
Asia Pacific Judicial Reform Forum	23
Refurbishment of Sydney Accommodation of the Court	23
Part V – Background Information	25
Establishment	26
Functions and Powers	26
Sittings of the Court	26
Seat of the High Court	26
Appointment of Justices of the High Court	27
Composition of the Court	27
Chief Justices and Justices of the Court	28

Part VI – Administration	31
Overview	32
External Scrutiny	32
Organisational Chart	34
Registry	35
Judicial Workload	37
Cases Filed	37
Cases Decided	38
Pending Cases	38
Original Jurisdiction	39
Appellate Cases Finalised	39
Appellate Cases – Time for Determination	40
Rules of Court	41
Cost of Litigation	41
Library and Research	43
Functions	43
Library Materials Budget	43
Reference and Research	43
Collection Development and Organisation	44
Activities of the Court Librarian	45
Corporate Services	46
Financial Management	46
Human Resource Management	47
Information Technology	48
Building Operations	48
Part VII – Financial Statements 2008-09	51
Independent Audit Report	52
Financial Statements of the High Court	54
Part VIII – Annexures	95
Annexure A: Freedom of Information Act 1982 (Cth)	96
– Supplementary Material	96
Annexure B: Staffing Overview	99



High Court of Australia

Part I – Preamble

## Part I – Preamble

This is the 30th report prepared as required by the High Court of Australia Act 1979 (Cth).

## **Contact Officer**

Inquiries or comments concerning this report may be directed to:

Manager, Public Information High Court of Australia PO Box 6309 Kingston ACT 2604

 Telephone:
 (02) 6270 6998

 Fax:
 (02) 6270 6868

 Email:
 jmussett@hcourt.gov.au

# Freedom of Information

The information required by section 8 of the *Freedom of Information Act* 1982 (Cth), together with FOI contact officer details, is contained in Annexure A to Part VIII of this report.

# **Electronic Publication**

This report is published as a PDF on the High Court's website, www.hcourt.gov.au. It may be downloaded from the site free-of-charge.

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# High Court of Australia

#### Part II – Introduction

Chief Justice French	6
Justice Gummow	7
Justice Hayne	7
Justice Heydon	8
Justice Crennan	8
Justice Kiefel	9
Justice Bell	9

# Part II – Introduction

The High Court of Australia is the nation's highest court. It is established by the Constitution for the resolution of constitutional disputes. It is also the nation's final court of appeal. The Court sits in Canberra and, if there is sufficient business, it sits for one week each year in Brisbane, Adelaide, Perth and Hobart.

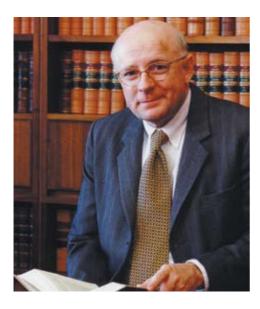
There are seven Justices of the Court. Ordinarily, constitutional cases are heard by all seven Justices. Appeals are usually heard by either five or seven Justices. Before an appeal is heard the Court must have granted leave or special leave to appeal. Special leave applications are first examined by a panel of justices, usually two. If the panel decides that special leave should be refused, a disposition to that effect, with reasons, is published by the members of the panel, sitting in open court. If the panel considers that the application should be heard in court, it is so listed and proceeds to an oral hearing. Such hearings usually take place before two or three Justices and are heard in Sydney and Melbourne and by video-link from Canberra to other capital cities. Interlocutory applications are heard by a single Justice, usually in the capital city in which they reside or by video-link from Canberra.

At 30 June 2009, the seven Justices of the High Court were:



## **Chief Justice Robert French**

Robert Shenton French was appointed Chief Justice of the High Court of Australia on 1 September 2008. At the time of his appointment he was a judge of the Federal Court of Australia, having been appointed to that office in November 1986. He graduated from the University of Western Australia in science and law. He was admitted in 1972 and practised as a barrister and solicitor in Western Australia until 1983 when he went to the Independent Bar, From 1994 to 1998 he was President of the National Native Title Tribunal. At the time of his appointment he was an additional member of the Supreme Court of the Australian Capital Territory and a member of the Supreme Court of Fiji. He was also a Deputy President of the Australian Competition Tribunal and a part-time member of the Australian Law Reform Commission. From 2001 to January 2005 he was president of the Australian Association of Constitutional Law.



# **Justice William Gummow**

William Montague Charles Gummow was appointed to the Court in April 1995. At the time he was a judge of the Federal Court of Australia. He had held that office since 1986.

He graduated from the University of Sydney as a Bachelor of Arts and Master of Laws. After 10 years in practice as a solicitor, he was admitted to the New South Wales Bar in 1976. He was appointed a Queen's Counsel in 1986. For 30 years he lectured part-time at the University of Sydney. He is the author and editor of several texts on equity and trusts. Justice Gummow was appointed a Companion in the General Division of the Order of Australia in 1997.

# **Justice Kenneth Hayne**

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

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





### Justice Dyson Heydon

John Dyson Heydon was appointed to the Court in February 2003, after having been a judge of the New South Wales Court of Appeal since 2000. He graduated in arts from the University of Sydney, and, as the Rhodes Scholar for NSW in 1964, graduated as Master of Arts and Bachelor of Civil Law from Oxford University.

He was admitted to the NSW Bar in 1973 and was appointed a Queen's Counsel in 1987. At age 34, he was elected dean of the University of Sydney Law School for 1978-79. He practised at the Bar from 1979 until his appointment to the Court of Appeal. He has published a number of legal texts, including his first book, *The Restraint of Trade Doctrine,* in 1971. Justice Heydon was appointed a Companion in the General Division of the Order of Australia in 2004.

### Justice Susan Crennan

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

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





### Justice Susan Kiefel

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

### **Justice Virginia Bell**

Virginia Margaret Bell was appointed to the Court in February 2009. At the time of her appointment she was a judge of the New South Wales Court of Appeal. She graduated from the University of Sydney as a Bachelor of Laws in 1976. After seven years as a solicitor with the Redfern Legal Centre, she was admitted to the New South Wales Bar in 1984 and was appointed a Senior Counsel in 1997. Justice Bell practised as a public defender between 1986 and 1989 before returning to the private Bar. Between 1994 and 1997 she was a counsel assisting the Royal Commission into the New South Wales Police Service. Justice Bell was appointed a judge of the Supreme Court of New South Wales in March 1999. She served as president of the Australian Institute of Judicial Administration from 2006 to 2008.



High Court of Australia

Part III – Chief Justice's Overview

# Part III – Chief Justice's Overview

The Year under review has seen significant changes in the composition of the Court. The Honourable Murray Gleeson AC retired on 29 August 2008, having served just over 10 years as Chief Justice. His retirement was marked by a public acknowledgment, at a special sitting of the Court, of his distinguished service as Chief Justice and more generally to the administration of justice. On 2 February 2009, the Honourable Michael Kirby AC retired having served as a Judge of the Court for some twelve years. His retirement was also accompanied by public acknowledgement of his great service to the law on the Court and in the wider national and international community.

I was appointed to replace the Honourable Murray Gleeson on 1 September 2008. Justice Virginia Bell, formerly a Judge of the Court of Appeal of New South Wales, was appointed to replace the Honourable Michael Kirby.

The judicial business of the Court involves the hearing and determination of appeals, applications in the Court's original jurisdiction and the hearing and determination of applications for Special Leave to Appeal to the Court. In the discharge of that business the Justices of the Court, while respecting each other's independence, act collegially and cooperatively. In the year ended 30 June 2009, the Court delivered judgments in 60 appeals and in five other matters. In addition, it decided 569 Special Leave Applications. Ninety per cent of the appeals decided by the Court during the reporting year were completed within nine months of filing of the notice of appeal. Ninety-five per

cent of the applications for Leave or Special Leave to Appeal were completed within the same period. During the reporting period there were 16 unanimous judgments and 19 joint judgments of a majority.

The administration of the Court is vested in all seven Justices. They are assisted in that task by the Chief Executive and Principal Registrar, Mr Andrew Phelan, and the senior staff of the Court. There are several committees comprising two or more Justices and relevant Court Officers. The committees deal with Finance, Information Technology, Public Information, Library Services and the production of the Annual Report.

Maintenance and repair of the Court building and surrounds continued to require the attention of the Justices and the Court's administration during the reporting period. Major work was carried out to rectify roof, window and balcony leaks. The exterior of the building was cleaned. The cascade fountain was restarted, although it and parts of the public forecourt will require remediation work in the coming period.

The Court is currently operating at a deficit. It approached the Government during the year with a view to seeking rebasing of its funding and a separate Appropriation Act. Its proposals were under consideration by Government at the close of the reporting period.

The Court received a number of official visitors and visiting delegations from other countries which are referred to in the Chief Executive's overview. I would like to make particular reference to the visit by a delegation of Judges from the Supreme Court of India in June. That delegation included Chief Justice Balakrishnan and senior Judges of the Indian Supreme Court

together with Mr Gopal Subramanium who, since the visit, has been appointed as Solicitor-General for India. The delegation participated with Justices of this Court and the Chief Justices of the Federal Court and the Supreme Courts of New South Wales and Victoria in seminars on federalism and the law of evidence. The relationship between the High Court and the Supreme Court of India is a good one. The meeting with the Indian Judges was the second of its kind, the first having been held in New Delhi in 2007.

As noted in the Chief Executive's overview, the Court contributes to workings of the Asia-Pacific Judicial Reform Forum which is chaired by Justice Hayne and to which the Court has provided administrative support. This represents a significant engagement with the Courts of the Asia-Pacific region.

The Justices regard public access to the High Court building and the availability of suitably trained guides as important measures in helping to develop a better awareness of the Court as an institution and some understanding of its functions. The Manager, Public Information, who was appointed during the reporting period, has been working with the newly established Public Information Committee of the Court to improve opportunities for public education. The Committee considered a proposal to open the Court to the public on Sunday afternoons from 12.00pm to 4.00pm. That proposal was adopted by the Justices and the Court had its first Sunday opening under the new arrangements on 4 October 2009. The Sunday afternoon opening is to be financed by savings generated by closing Court No. 2 to the public on Mondays and Fridays during non-sitting periods thereby reducing the number of Court guides required during that period. The Court is hopeful that its funding in future will enable it to open on both Saturdays and Sundays and for longer hours. As I pointed out in my overview last year, the Court is part of an important precinct which includes the National Gallery of Australia and the newly opened National Portrait Gallery. The National Gallery of Australia is currently undergoing significant expansion. The increase in the number of visitors to the precinct as a result of these developments will only increase the demand for access to the Court.

In conclusion I would like to take the opportunity of thanking the Chief Executive and Principal Registrar, senior officers of the Court and members of the staff of the Court for the assistance which they have provided to the members of the Court during the financial year ended 30 June 2009.

Chief Justice Robert French

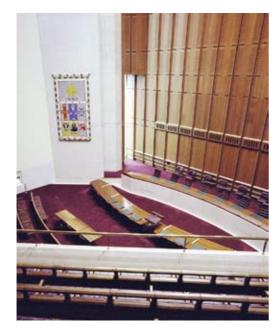




# High Court of Australia

# Part IV – The Year in Review

Judicial Workload	16
Applications for Special Leave	17
Retirement of Chief Justice Gleeson	18
Appointment of Chief Justice French	19
Retirement of Justice Kirby	19
Appointment of Justice Bell	20
Court Funding	20
The High Court Building and its Precinct	20
Public Access to the Courts	21
Links and Visits	22
Asia Pacific Judicial Reform Forum	23
Refurbishment of Sydney Accommodation of the Court	23



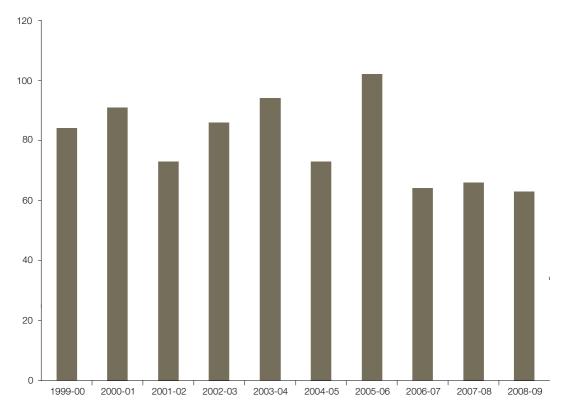
# Part IV – The Year In Review

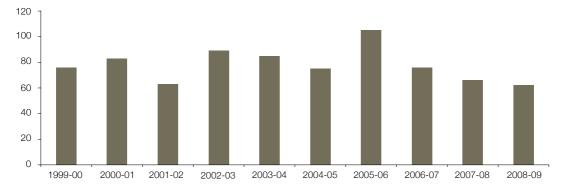
# Judicial Workload

As shown in the following graphs, the numbers of Full Court hearings and decisions in 2008-09 were consistent with averages for both during the past 10 years. Variations in numbers of hearings can occur due to variations in the lengths of hearings. The number of sitting days in 2008-09 was the same as for the previous year.

Of the civil and criminal appeals decided by the Full Court in 2008-09, the decision was given in 95 per cent of cases within six months of the hearing of argument.

#### Full Court Hearings (other than special leave applications)



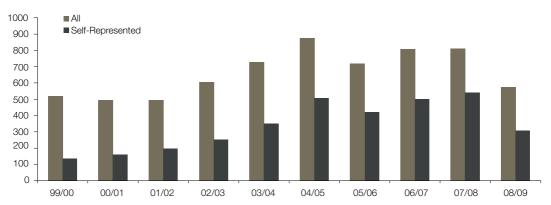


#### Full Court Decisions (other than specials leave application)

# Applications for Special Leave

The number of applications for special leave to appeal filed in 2008-09 remained high, with over half of the applications filed by self-represented applicants.

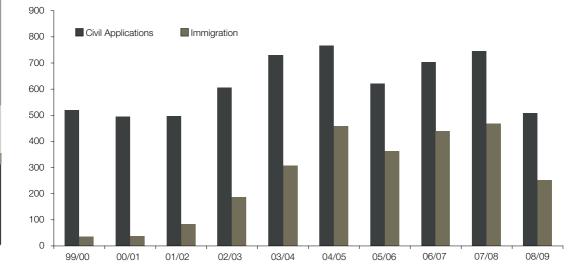
The following table demonstrates the proportion of applications filed by self-represented litigants, which has increased from 25 per cent in 1999-2000 to a high of 67 per cent in 2007-08. Fifty-three per cent of special leave applications were filed by self-represented litigants in 2008-09.



#### Application for Special Leave Filed

The proportion of civil special leave applications involving immigration matters was 63 per cent in 2007-08 and 50 per cent during 2008-09. Eighty-nine per cent of the immigration applications filed in 2008-09 were filed by self-represented litigants. The following table illustrates the increase in immigration matters as a proportion of civil special leave applications filed in the past 10 years.

Sixty-six per cent of the applications for leave or special leave to appeal decided by the Court during 2008-09 were determined on the papers, in accordance with the procedures in the *High Court Rules* 2004 governing the consideration of applications. Seventy-three per cent of the applications for leave or special leave to appeal decided during 2007-08 were determined on the papers.



#### **Civil Special Leave Applications filed**

# Retirement of Chief Justice Gleeson

Chief Justice Anthony Murray Gleeson retired from the High Court on 29 August 2008, a day prior to his 70th birthday. He was appointed Chief Justice of the High Court of Australia in May 1998. At the time of his appointment he was Chief Justice of the Supreme Court of New South Wales, having been appointed to that office in November 1988.

He graduated in arts and law from the University of Sydney and was admitted to the NSW Bar in 1963. He was appointed a Queen's Counsel in 1974. He was president of the NSW Bar Association in 1984-85 and was Lieutenant Governor of NSW from 1989 to 1998. Chief Justice Gleeson was appointed a Companion in the General Division of the Order of Australia in 1992.







# Appointment of Chief Justice French

On 30 July 2008, Prime Minister Kevin Rudd announced that Justice Robert French, a Justice of the Federal Court of Australia, would be appointed the next Chief Justice of the High Court following the retirement of Chief Justice Murray Gleeson. Chief Justice French was sworn in on 1 September 2008.

## **Retirement of Justice Kirby**

Justice Kirby retired on 2 February 2009, just prior to his 70th birthday on 18 March 2009. He was appointed to the Court in February 1996. He had been President of the New South Wales Court of Appeal from September 1984. He graduated from the University of Sydney as a Bachelor of Arts and Economics and a Master of Laws. He was admitted to the NSW Bar in 1967. He was appointed a Deputy President of the Australian Conciliation and Arbitration Commission in 1975. He served as the first chairman of the Australian Law



Reform Commission from 1975 to 1984 and was a judge of the Federal Court of Australia in 1983-84.

Justice Kirby held numerous national and international posts, including on the board of CSIRO, as President of the Court of Appeal of Solomon Islands, as UN Special Representative in Cambodia and as President of the International Commission of Jurists. He has published several books, including *The Judges* (1984), *Through the World's Eye* (2000) and *Judicial Activism* (Hamlyn Lectures, 2004). Justice Kirby was appointed a Companion in the General Division of the Order of Australia in 1991 and a Companion of the Order of St Michael and St George in 1983.

# Appointment of Justice Bell

On 15 December 2008, Commonwealth Attorney-General Robert McLelland announced that Justice Virginia Bell, a Justice of the Court of Appeal of the Supreme Court of New South Wales, would fill the vacancy on the Court created by the retirement of Justice Kirby. Justice Bell was sworn in on 3 February 2009.

# **Court Funding**

The Court had an operating loss of \$1,493,850.00 in 2008-09. A significant component of this (\$742,723.00) resulted from a write-down in the value of library and building assets.

The Court has obtained the approval of the Attorney-General, under section 36(2) of the *High Court of Australia Act* 1979 (Cth), to have a further operating loss in 2009-10. The Court has advised the Government that increasing operating losses are likely in future years and has continued to request that the adequacy of the Court's future funding be reviewed.

# The High Court Building and its Precinct

The Court controls and manages the High Court Building and its surrounding land in Canberra. In 2007, the High Court Building, the adjoining National Gallery of Australia and the connecting precinct were included in the National Heritage List. During 2008-09, the Court made substantial progress in developing a Heritage Management Plan, which is intended to guide future building and precinct works.

The Court received funding in 2007-08 to fix leaks in the High Court Building's roof, windows and balconies. Following an exhaustive approval process and subsequent tendering, repairs were undertaken throughout 2008-09 and were completed successfully in July 2009. This was a major and complex undertaking by the Court's administration. In light of the disruption likely to be caused by the repairs to the roof, the Court relocated its November 2008 hearings from Canberra to Adelaide and its December 2008 hearings from Canberra to Melbourne.





During the year, the Court arranged engineering consultancies to assess the extent of deterioration in the public forecourt area of the High Court Building and to provide estimated costs of remediation. The consultancies confirmed the existence of significant structural damage. Additional funding is being sought to effect forecourt remediation and improvements consistent with the precinct's heritage values.

A review conducted previously identified significant public safety problems in the forecourt, in response to which the Court implemented appropriate measures, inclusive of fencing-off large parts of the forecourt area, pending remediation work. This fencing remained in place throughout the year.

# Public access to the Court

In early 2009, the Court established a Public Information Committee to oversee the development of public information policies and plans for educating and informing visitors and the public about the history, role and functioning of the Court. An important initial element of the Committee's work was to explore the partial re-opening of the High Court Building on weekends. From Sunday 4 October 2009, the High Court building in Canberra will be open to the public on Sunday afternoons

As mentioned in last year's Annual Report, one of the Court administration's important but less understood functions is to inform and educate visitors to the Court, including many thousands of students, about the Constitution, the Judiciary and the role of the Court in Australian governance. The number of visitors to the High Court Building during the year totalled 130,037, an increase of over 40% from the previous year. Included in this total were over 30,000 school children, who received guided tours and presentations on the role of the Court.

# Links and Visits

During 2008-09, the Court maintained its many links with courts, judges and legal organisations in the region and around the world. The Court welcomed a number of international visitors, including delegations of: judges, senior lawyers and court administrators from China, Indonesia, Iraq, the Netherlands, Taiwan, Thailand and



the United States of America; diplomats from Cyprus, Germany, Japan, Korea, the Russian Federation, South Africa, Tonga and the United Kingdom; parliamentarians and parliamentary and government officials from Kenya, Germany, Hong Kong and Sweden; and legal academics and law students from Italy, Japan and the United States of America.

In June 2009, the Court hosted the 2nd Indo-Australian Legal Forum Meet. The Forum is a joint initiative of the High Court of Australia and the Supreme Court of India and is held biennially. The 2009 Meet covered two themes: "Federalism in the Supreme Court of India and the High Court of Australia" and "Codification and the common law of evidence in India and Australia".

The Indian delegation comprised the Hon K G Balakrishnan, Chief Justice of India, Indian Supreme Court Justices S B Sinha and S H Kapadia and Mr Gopal Subramanium, Additional Solicitor General of India and Senior Advocate. Australian participants were the Chief Justice and Justices of the High Court, the Chief Justices of the Federal Court, the Supreme Court of NSW and the Supreme Court of Victoria and the Commonwealth Solicitor-General.

For four weeks commencing in late February 2009, under the auspices of the Indonesia Australia Legal Development Facility, a postgraduate student and member of staff on the Constitutional Court of Indonesia worked with Justices, and registry and chambers staff in the High Court of Australia and in the Federal Court of Australia on a project designed to assist the Indonesian Constitutional Court to develop its administrative and registry practices.

## Asia Pacific Judicial Reform Forum

The Asia Pacific Judicial Reform Forum (APJRF) is a network of 49 superior courts and justice sector agencies in the Asia Pacific Region which have joined together to contribute to judicial reform in the region. It resulted from the 2005 Manila Declaration on Judicial Reforms, which called for a judicial knowledge and technique sharing network. The APJRF's purpose is to create a network to support Asia Pacific jurisdictions committed to advancing judicial reform. Coordination is provided by the APJRF Secretariat, which is chaired by the Hon. Justice Kenneth Hayne AC of the High Court of Australia and comprises representatives from Australia, the Supreme Court of the Philippines and the United Nations Development Program's Regional Centre in Bangkok. Administrative support is provided by the High Court of Australia, the Federal Court of Australia, the Supreme Court of NSW and the Judicial Commission of NSW.

During the year the APJRF completed the development of a judicial reform publication, with funding from the United Nations Democracy Fund. Searching for Success in Judicial Reform – Voices from the Asia Pacific Experience was published by OUP in early 2009 and is being used to inform judicial reform initiatives in the region. The APJRF Round Table Meeting held in Singapore in January 2009 and chaired by Justice Hayne was attended by senior judicial officers and administrators from throughout the region; it produced a large number of important papers on judicial reform, which are available at http://www.apjrf.com/round%20table%20 papers%2003%2009.html.

# Refurbishment of Sydney Accommodation of the Court

The Chief Executive and Principal Registrar is a Director and Company Secretary of Law Courts Limited as nominee of the Commonwealth Attorney-General. Major refurbishments to the Sydney Building continued during the year, funded by the Commonwealth and New South Wales Governments and managed by Law Courts Limited.

The High Court relocated to refurbished accommodation on the 23rd level of the Building during December 2008.



# High Court of Australia

# Part V – Background Information

Establishment	26
Functions and Powers	26
Sittings of the Court	26
Seat of the High Court	26
Appointment of Justices of the High Court	27
Composition of the Court	27
Chief Justices and Justices of the Court	28

# Part V – Background Information

# Establishment

In 1901 the High Court of Australia was established by section 71 of the Constitution which provides:

The judicial power of the Commonwealth shall be vested in a Federal Supreme Court, to be called the High Court of Australia, and in such other federal courts as the Parliament creates, and in such other courts as it invests with federal jurisdiction.

To the extent that legislative provision was necessary, the Court was given the power to administer its own affairs by the *High Court of Australia Act* 1979 (Cth), which was proclaimed on 21 April 1980. The minister responsible for the Court's administration is the Commonwealth Attorney-General.

# **Functions and Powers**

The Constitution confers both appellate and original jurisdiction upon the High Court. Appeals from the Supreme Courts of the States and Territories, the Federal Court of Australia and the Family Court of Australia are heard pursuant to special leave being granted. The Family Court has power to grant special leave to appeal to the High Court but this is rarely exercised. Under the Constitution, the High Court is also the final arbiter upon constitutional questions. Such questions may come on appeal from a lower court or may be initiated by an application to the High Court itself. Appeals may also be brought to the High Court from the Supreme Court of the Republic of Nauru.

# Sittings of the Court

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

# Seat of the High Court

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

The High Court building in Canberra is located on 3.4 hectares of land fronting the shores of Lake Burley Griffin, within the Parliamentary Triangle. It is one of Australia's national buildings and a major tourist attraction. It was designed by architectural firm Edwards Madigan Torzillo and Briggs Pty Ltd, the winners of a national architectural design competition held in 1972 and 1973. The builder was PDC Constructions (ACT) Pty Ltd. Construction costs totalled \$46.5 million. The building was opened by Her Majesty Queen Elizabeth II on 26 May 1980. Forty metres tall, it consists of three courtrooms, judges' chambers, the Court's Principal Registry, library, administrative wing and large public hall. Total floor area, including car parks and patios, is approximately 29,400 square metres.

# Appointment of Justices of the High 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; and
- 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 following:

- the Attorney-General shall, before an appointment is made to a vacant office, consult with the attorneys-general of the States in relation to the appointment;
- a person shall not be appointed as a Justice unless:
- he or she has been a judge of a court created by the parliament or of a court of a State or Territory; or

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

# Composition of the Court

The Justices of the High Court for the period covered by this report, and the dates they were sworn in, are as follows:

Chief Justice Gleeson	22 May 1998
(retired 29 August 2008)	
Chief Justice French	1 September 2008
Justice Gummow	21 April 1995
Justice Kirby (retired 2 February 200	6 February 1996 99)
Justice Hayne	22 September 1997
Justice Heydon	11 February 2003
Justice Crennan	8 November 2005
Justice Kiefel	3 September 2007
Justice Bell	3 February 2009

# Chief Justices and Justices of the Court

Including the current members of the Court, there have been 12 Chief Justices and 43 Justices since the Court was established in 1903. Six Chief Justices had already been Justices, and five Chief Justices, in addition to the first, Sir Samuel Griffith, were appointed from outside the Court.

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

The name and years of service of each Chief Justice and Justice are listed below.

# **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-

## 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 (William John) 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 Aicken	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-
Michael Donald Kirby	1996-2008
Kenneth Madison Hayne	1997-
Ian David Francis Callinan	1998-2007
(John) Dyson Heydon	2003-
Susan Maree Crennan	2005-
Susan Mary Kiefel	2007-
Virginia Margaret Bell	2009-



# High Court of Australia

## Part VI – Administraion

Overview	32
External Scrutiny	32
Organisational Chart	34
Registry	35
Judicial Workload	37
Library and Research	43
Corporate Services	46

# Part VI – Administration

### Overview

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

# Chief Executive & Principal Registrar

Section 18 of the HCA Act provides that there shall be a "Chief Executive and Principal Registrar of the High Court, who shall be appointed by the Governor-General upon the nomination of the Court". The current Chief Executive & Principal Registrar, Mr Andrew Phelan, was appointed to the position on 20 July 2007.

The Chief Executive & Principal Registrar has the function of "acting on behalf of, and assisting, the Justices in the administration of the affairs of the High Court under section 17 and has such other functions as are conferred on him or her by this Act or are assigned to him or her by the Court" (section 19(1) HCA Act) and has power to "do all things that are necessary or convenient to be done for or in connection with the performance of his or her functions" (section 19(2)). In the performance of his or her functions and the exercise of his or her powers the Chief Executive & Principal Registrar shall comply with any directions given to him or her by the Court (section 19(7)).

The Chief Executive & Principal Registrar holds office for such period, not exceeding five years, as is specified in the instrument of his or her appointment, but is eligible for re-appointment (section 20(1) HCA Act).

### Officers and employees

The Chief Executive & Principal Registrar is to appoint such other officers of the High Court as the Court considers necessary, and may engage such employees as the Court considers necessary, for the purposes of the Court (section 26(1) and (3) HCA Act). The terms and conditions of employment (including terms and conditions as to remuneration and allowances) of officers or employees so appointed or engaged are such as are determined by the Court (section 26(4)). Employees of the High Court are not covered by the *Public Service Act* 1999 (Cth).

### **External Scrutiny**

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

Section 43 of the HCA Act provides for the Auditor-General to annually 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 2008-09 Financial Statements were reported to the Attorney-General on 3 September 2009. The report was unqualified and there were no significant issues arising from the audit.

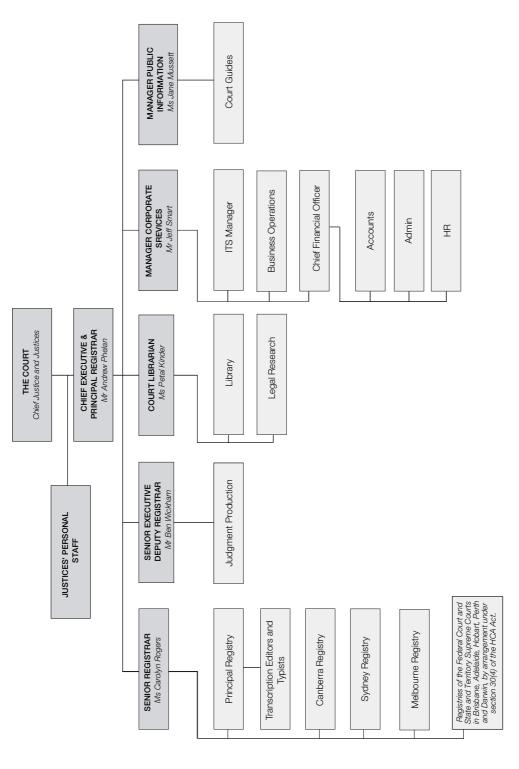
Section 47 of the HCA Act requires the Court, as soon as practicable after 30 June

in each year, to prepare and submit to the Attorney-General a report relating to the administration of the affairs of the Court under section 17 during the year that ended on that 30 June, together with financial statements in respect of that year in such form as the Finance Minister approves. The Court's 2007-08 Annual Report was submitted to the Attorney-General on 24 November 2008 and tabled in Parliament on 16 December 2008.



The High Court's executive team, from left, Manager Corporate Services Jeff Smart, Senior Registrar Carolyn Rogers, Chief Executive & Principal Registrar Andrew Phelan, Court Librarian Petal Kinder and Ben Wickham Senior Executive Deputy Registrar.

### Figure 1 HIGH COURT OF AUSTRALIA ORGANISATIONAL CHART AS AT 30 JUNE 2009



## REGISTRY

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

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

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

The Registry Service Charter describes the function of the Registry and the standards of service that can be expected from the Registry staff. The Service Charter also provides a system for the resolution of complaints regarding the provision of Registry services. In accordance with the Service Charter, the Chief Executive & Principal Registrar dealt, when necessary, with complaints received during the reporting year. The Service Charter is available at the Registry in each capital city and on the Court's website,

www.hcourt.gov.au.

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

A total of 320 individual transcripts, containing 6582 pages, were produced by the Court reporting service during 2008-09. This represents a slight increase in the number of transcripts produced by the Court reporting service during the 2007-08 reporting year.

When the Court delivers judgments, copies are immediately available from the Canberra, Melbourne and Sydney offices, and are provided to the parties and media free-of-charge. Additional copies can be purchased, at the fee prescribed in the *High Court of Australia (Fees) Regulations* 2004, by the parties and the public in the Canberra, Melbourne and Sydney offices of the Registry. This service is also provided if the Court delivers judgments when sitting in other cities. Judgments are also available on the AustLII website at http://www.austlii. edu.au/au/cases/cth/HCA/ on the day they are delivered by the Court and can be viewed and downloaded, world-wide, without cost.

Since March 2008 the Court has published dispositions in applications for leave or special leave to appeal determined on the papers. The dispositions are also published on the AustLII website at http://www.austlii.edu.au/ au/cases/cth/HCASL/. The Court published 369 special leave dispositions in 2008-09. All legal practitioners in Australia who wish to practise in federal courts or State or Territory courts exercising federal jurisdiction are required to have their names entered in the Register of Practitioners maintained by the Chief Executive & Principal Registrar in Canberra. The Registry provides an information service to practitioners advising them of their entitlement to practise in federal courts, the procedure for having their name entered on the register and, if required, providing them with certificates of good standing to enable them to seek admission in other jurisdictions. The names of 2104 new practitioners were added to the register in 2008-09.

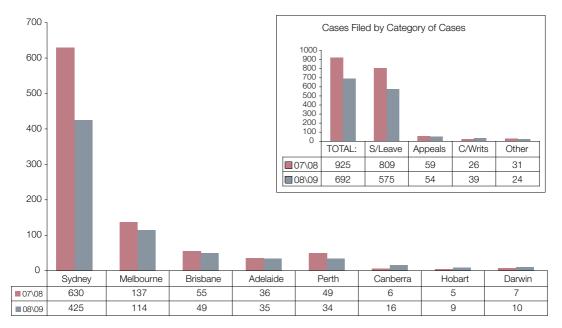


# JUDICIAL WORKLOAD

### **Cases Filed**

Comparisons of the number of cases filed in each Registry and the categories of cases filed during 2007-08 and 2008-09 are provided in the following table.

### Case Filed by Registry

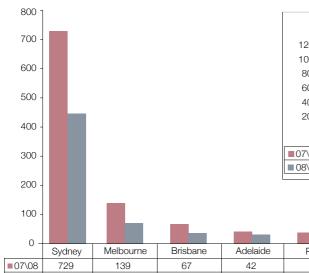


The number of cases filed in 2008-09 has decreased, with a total of 692 cases filed compared with 925 cases filed in 2007-08. The reduction in the number of cases filed is recorded mostly in the category of immigration special leave applications filed in the Court. As a result of the decrease in immigration cases filed during 2008-09 the proportion of all special leave applications filed by self-represented litigants during the year dropped from 67 per cent in 2007-08 to 53 per cent in 2008-09.

Sixty-one per cent of the cases filed during 2008-09 were filed in the Sydney office of the Registry. The Melbourne office of the Registry, which processed cases filed in Melbourne, Adelaide and Hobart, accounted for 23 per cent of total filings in 2008-09. The Registry in Canberra processed cases filed in Canberra, Brisbane, Darwin and Perth, accounting for 16 per cent of all filings.

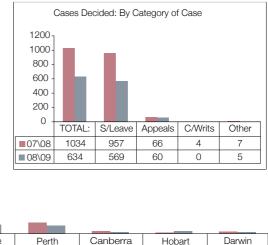
### **Cases Decided**

A comparison of the number of cases and categories of cases decided by the Court during 2007-08 and 2008-09 is provided in the following table.



36

#### Cases Decided: By Registry



8

5

4

9

7

5

### **Pending cases**

449

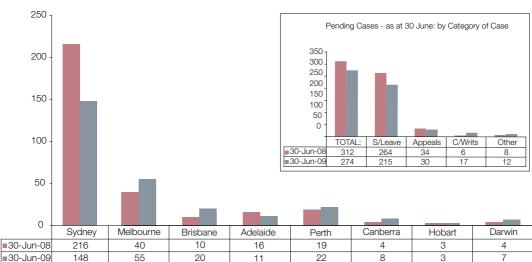
08\09

The number of cases pending in the Court at 30 June 2009 is recorded in the following table.

31

38

28



### Pending Cases as at 30 June: By Registry

71

Part VI

### **Original Jurisdiction**

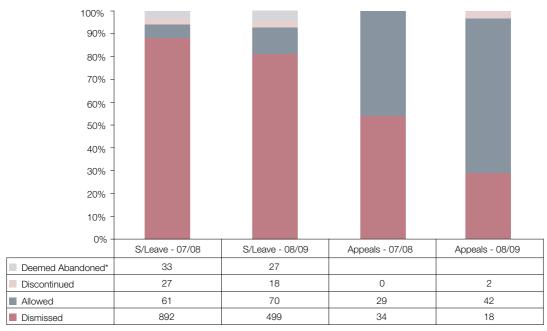
Cases commenced in the original jurisdiction of the Court include applications made under section 75(v) of the Constitution against officers of the Commonwealth, applications for removal from other courts into the High Court pursuant to section 40 of the *Judiciary Act* 1903 (Cth), cases stated, and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

During the reporting year 56 cases were commenced in the original jurisdiction of the Court, compared with 57 in 2007-08. These cases are generally listed before a single Justice of the Court in the first instance. Not all cases filed in the original jurisdiction proceed to hearing before the Full Court. Some cases are remitted to another Court for trial pursuant to section 44 of the *Judiciary Act*. In 2008-09, the Full Court delivered judgment in 5 cases filed in the original jurisdiction.

The Court sits as the Court of Disputed Returns to try petitions disputing the validity of elections or returns of persons to the House of Representatives or the Senate. These cases are usually determined by a single Justice or remitted to another court for determination. The one election petition filed during the reporting year was remitted to the Federal Court of Australia for determination.

### **Appellate Cases Finalised**

A comparison of the means of determination of appellate cases finalised during 2007-08 and 2008-09 is provided in the following table.



Means of Determination: By Applications and Appeals

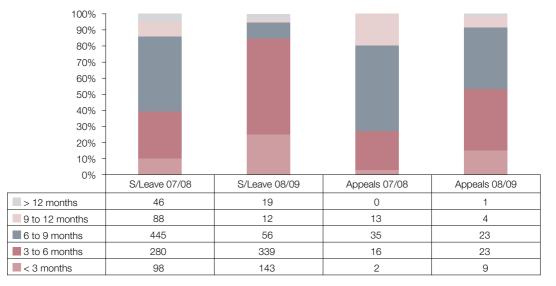
\* Deemed Abandonment provisions only apply to special leave applications and do not apply to appeals.

The *High Court Rules* 2004 provide that the Court may determine leave and special leave applications on the papers without an oral hearing. In those cases, the applications are not listed for hearing but for pronouncement of orders and publications of reasons only. Sixty five per cent of the applications decided in 2008-09 were finalised without an oral hearing, compared with 73 per cent in 2007-08.

# Appellate Cases – Time for Determination

The provisions of Chapter 4 of the *High Court Rules* 2004 impose time standards for the filing of applications for special leave to appeal and appeals. These provisions assist case-flow management by providing time standards for the various stages in the preparation of special leave applications and appeals. The following table provides a comparison of the time for determination of cases filed in the appellate jurisdiction of the Court during 2007-08 and 2008-09.

Ninety-five per cent of the applications for leave or special leave to appeal and 92 per cent of the appeals decided by the Court during the reporting year were completed within nine months of filing. The figures for 2007-08 were 86 per cent and 80 per cent respectively.



#### Time for Determination: By Applications and Appeals

### **Rules of Court**

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

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

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

During 2008-09 the Court made the following Rules of Court:

- Legislative Instrument F2008L03427 – Annual sittings of the High Court on 27 August 2008, and
- Select Legislative Instrument No 246 of 2008 – Amendment to Schedule 2 (Costs) on 2 December 2008.

### **Cost of Litigation**

### **Court Fees and Charges**

Fees and charges in the High Court form an integral part of litigation costs and are set by the *High Court of Australia (Fees) Regulations* on the initiative of the AttorneyGeneral. Fees payable for filing, issuing or sealing a document in an office of the Registry of the High Court, or for obtaining a document or service, are prescribed in Schedule 1 of the Regulations.

Regulation 9 of the *High Court of Australia* (*Fees*) *Regulations* 2004 provides that persons in receipt of legal aid, persons who hold a concession card issued by Centrelink or the Department of Veterans' Affairs, inmates of prisons, children under the age of 18, persons in receipt of youth allowance or an austudy payment, and persons in receipt of benefits under the ABSTUDY scheme, are exempt from payment of the filing fees and hearing fees associated with the proceedings in the High Court.

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

During the reporting year 685 cases attracting a filing fee and/or hearing fees were filed in the Court. Of these, 148, or 22 per cent, of cases were fully exempt from payment of fees. The Registrar waived payment of two-thirds of the fee in 181, or approximately 26 per cent, of cases. The filing fees and hearing fees foregone in these 329 cases amounted to \$323,320. This is a reduction from \$401,181 in the previous reporting year. The composition of this total is shown in the following table.

### RECORD OF NON-PAYMENT OF FEES 2008-09

Reasons for non-payment	Regulation	No.	Amount
Legal Aid (exemption)	9(1)(a)	23	\$11,284
Holder of a concession card (exemption)	9(1)(b(i)	87	\$108,861
Prison inmate or person in lawful detention (exemption)	9(1)(b)(ii)	37	\$23,244
Child under the age of 18 years (exemption)	9(1)(b)(iii)	1	\$1,364
Youth allowance or austudy payment recipient (exemption)	9(1)(b)(iv)	0	0
ABSTUDY recipient (exemption)	9(1)(b)(v)	0	0
Financial hardship (waiver of two-thirds fee)	10	181	\$178,567
TOTAL		329	\$323,320

### **Professional Costs**

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

## LIBRARY AND RESEARCH

### **Functions**

The functions of the Library and Research Branch are to:

- assemble and maintain collections to assist the Court in its work;
- provide a reference and research service of a high standard to the Justices of the Court;
- provide library facilities to legal practitioners appearing before the Court;
- keep itself informed and to maintain contact with other libraries and information sources which can supplement the reference and research material in the Library's own collection; and
- devise and implement retrieval systems which will improve the reference and research service.

### Library Materials Budget

Subscription prices for US journals increased by an average of seven to nine per cent<sup>1</sup>. Despite fluctuations in the performance of the Australian dollar against the US dollar throughout the reporting period 2008–2009, the library's spending on journals and law reports came within budget.

### **Reference and Research**

### Legal Research Officer

During the past 12 months the Legal Research Officer has undertaken research and analysis on a variety of legal issues at the direction of the Justices and the Chief Executive & Principal Registrar. The Legal Research Officer has also been responsible for producing the High Court Bulletin, which provides information to the public about cases currently before the Court, and the Overseas Decisions Bulletin, which provides information to the Justices about relevant decisions from overseas jurisdictions.

### Authorities

During 2008-09, the Library provided authorities to Chambers for 55 matters heard in Canberra. Some of these matters were of a complex nature and the lists provided by Counsel were long. This involved the Library liaising with Counsel for the relevant parties to ensure that the material provided to Chambers was correct. In some cases, the Library had to obtain material from other sources if it was not held in the Library collection. In excess of 400 items were provided to each of the Chambers sitting on these matters as well as to Court Reporting staff.

The Library provides assistance to Counsel when they appear before the Court. This might range from directional inquiries and retrieving material from other floors to more complicated, time-consuming queries, such as researching legislative history.

Lee C. Van Orsdel & Kathleen Born, "Reality Bites: Periodicals Price Survey 2009" (April 2009) *Library Journal* http://www.libraryjournal.com/article/CA6651248. html viewed 17 August 2009.

### Collection Development and Organisation

### Millennium

A successful migration to a new release of the Millennium software took place in March 2009.

### Reprints Database and Unreported Judgments 2008-09

Input for both databases will recommence in October 2009

### Binding of Bills and Explanatory Memoranda project 2008-09

This project involves the binding of loose Australian bills and explanatory memoranda into bound volumes for each Parliamentary session. This is being carried out to prevent loss of material and to facilitate easy retrieval. Thirty-one volumes were bound and received for the 33rd session of Parliament (1983-1984).

### Additions to the Catalogue – HeinOnline

The addition of links from existing journal titles held in the High Court library catalogue to new entries in the Law Journal Library section of Heinonline continued. Additions of new bibliographic records for material in other sections of HeinOnline, such as the Legal Classics Library, which are not held in hard copy in the Library was restricted due to staffing changes within the library. This project will be reactivated in the next year.

### Acquisitions

The following table provides the number of volumes held on each level of the Library and the total number of volumes held in Canberra.

LOCATION	No of Volumes
Level 9	37,822
Level 8	59,443
Bar Library	16,798
All Canberra Chambers	18,583
Level 7	11,092
TOTAL	143,738

### ACQUISITIONS

Books purchased	266
New loose-leaf services	4
New law report series	3
New journal subscriptions	1
New online subscriptions	2

### Inter-Library Loans

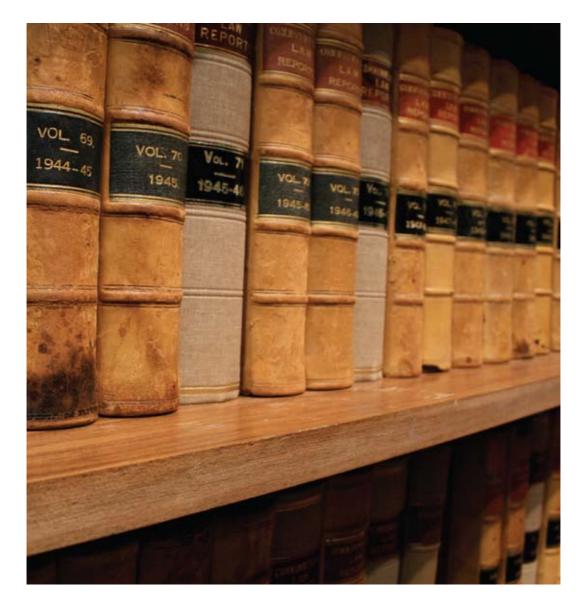
Over 600 inter-library loans were processed by the Library during the year.

### **Relocation of Material**

As part of the move to Level 23 of the Law Courts building in Sydney by the Sydney Registry and Chambers, the Sydney Library was allocated its own room and corridor space. Previously, the volumes had been stored along corridors outside the court room and in front of the Justices' Chambers. A trial to contract out the maintenance of the Sydney Library to the NSW Law Courts Library has been set up and will be reviewed after the expiration of the trial period.

### Activities of the Court Librarian

The Court Librarian, Petal Kinder, attended the annual Australian Law Librarians' Association (ALLA) Conference in Perth in September. During her term as National President of ALLA she attended the American Association of Law Librarians (AALL) Annual Meeting & Conference held in Portland, Oregon. Ms Kinder continues to be an active member of the Australian Law Librarians' Association (ALLA) National Executive. In December the Court Librarian, in her capacity as member of the Board of Directors for the International Association of Law Libraries (IALL) and Director of Communications, attended the 27th Annual Course of Law Librarianship held in Puerto Rico.



# CORPORATE SERVICES

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

### **Financial Management**

The table below details the budgeted resources for 2008-09 and financial resources applied to the Court's outputs and outcomes.

Portfolio Budget Statement 2008-09	Actual Results
Total price of outputs: \$15.493m	Actual price of outputs: \$18.616m
Departmental appropriations: \$15.237m	Actual appropriations: \$15.237m
Revenue from other sources: \$0.256m	Actual revenue from other sources: \$1.699m
Departmental equity injection: \$0m	Actual equity injection: \$0m
Administered revenue*: \$.920m	Actual administered revenue: \$0.975m

\* Administered revenue includes Court fees and charges collected and remitted to the Official Public Account.

Justices' remuneration and allowances are paid out of Special Appropriations. These appropriations are administered by the Attorney-General's Department and do not form part of the Court's Financial Statements in Part VI of this report.

### Consultants

During the year, eighteen consultancy contracts, with a total value of \$444,439 (inc GST) were entered into by the Court. Contracts with a total value of \$10,000 or more (including GST) were:

Name	Description	Contract Price \$
Heritage Mgt Consultants P/L	Develop Heritage Strategy & Conservation Management Plan	82,500
Penleigh Boyd P/L	Precinct, Build & Landscape Audit & Management Plan	80,102
Solved at McConchie P/L	Information & Records Mgt Review	51,480
KPMG	IT & Business Continuity Risk Assessment	44,752
Australian Valuation Office	Valuation of Library Collection & Rare Books	33,000
Housley Consulting	Telecommunications Review	30,800

Name	Description	Contract Price \$
PWC	Groupware Review	27,500
ICE Design Aust P/L	Court Technology Review	27,500
Housley Consulting	WAN Procurement	15,400
KPMG	Update Fraud Risk Assessment & Fraud Control Plan	11,770
Total		404,804

### Governance

The role of the Finance Committee is to advise the Court in relation to the exercise of the powers of the Court under the *High Court of Australia Act 1979* concerning the administration of the Court's financial affairs.

The Finance Committee:

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

The Court engaged a contract internal auditor. During 2008-09 the following audits were completed:

- Review of Financial Processes; and
- Review of IT General Controls.

### **External Audit of Financial Statements**

As detailed in section 47(2) of the *High Court Act* 1979 (Cth), the Court is required to submit the Court's Financial Statements to the Auditor-General. The Auditor-General conducts an independent audit in order to express an opinion on the Court's Financial Statements to the Attorney-General. The audit was completed in September 2009 and the Auditor-General's certificate on the Court's 2008-09 Financial Statements can be found in Part VII of this report.

### Human Resource Management

### Terms and Conditions of Employment

High Court staff are employed under the High Court of Australia Act 1979 (Cth). Section 26(4) of the Act provides for the terms and conditions of Court staff to be determined by the Court itself. These terms and conditions are generally similar to those applying in the Australian Public Service. The Court's Collective Agreement 2006-2009 commenced on 1 November 2006.

No High Court staff member received performance pay during 2008-09.

### Workplace Diversity

The Court recognises and encourages the contribution that people with diverse backgrounds, experience and skills can make to the workplace. The Court's aim is to ensure that this diversity is used in effective decision-making and delivery of services.

### **Staffing Overview**

At Annexure B of this report are tables giving an overview of the numbers of employees in full-time and part-time employment in the Court's administration, and the composition of staff by salary classification and gender.

# Occupational Health and Safety (OH&S)

The Court has a comprehensive OH&S policy that meets the requirements of the Occupational Health and Safety (Commonwealth Employment) Act 1991 (Cth). The policy outlines the mechanisms required for a healthy and safe working environment with an emphasis on OH&S issue resolution procedures.

During 2008-09 the OH&S Committee met four times. This Committee provides an opportunity for staff to raise any issues they have about personal and workplace safety. There were ten minor incidents reported during the financial year.

### Information Technology (IT)

During the year the IT section undertook the following initiatives:

 established a WAN link and associated facilities to support the Perth chambers of Chief Justice French;

- rationalised printer numbers through introduction of a fleet of shared multifunction devices;
- upgraded the Melbourne court room to accommodate the full bench of seven Justices;
- commenced a strategic review of courtroom and court reporting technology;
- commenced a strategic review of information and records management;

During 2008-09 the Court began planning for the replacement in 2009-10 of all desktop and laptop computers.

### **Building Operations**

### Heritage Strategy and Conservation Management Plan

During 2008-09 the Court engaged a consultant to prepare a Heritage Strategy and Conservation Management Plan consistent with the requirements of the *Environment Protection and Biodiversity Conservation Act* 1999 (Cth).

The Heritage Strategy and Conservation Management Plan are expected to be completed by late 2009. In preparing the Conservation Management Plan, the Court will take into account conservation management plans developed for the High Court and National Gallery of Australia Precinct, Parliamentary Vista and Lake Burley Griffin.

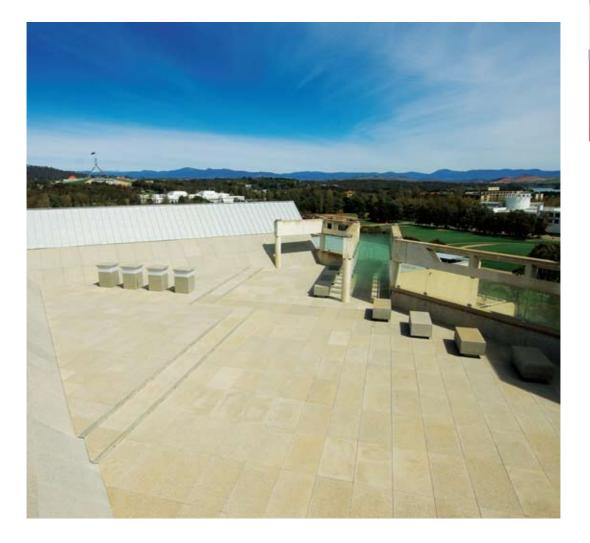
### Water Leaks in Trafficable Roofs

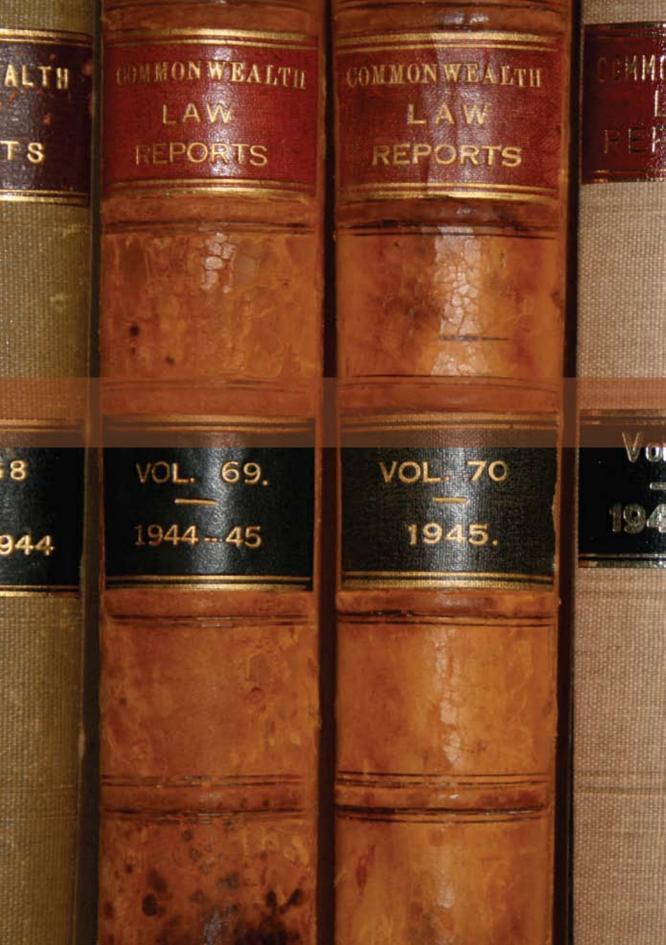
During 2008-09 the Court let a contract to rectify water leaks in balconies, the roof garden and adjacent glazing. The majority of leaks emanate from the breakdown of the original waterproof membrane installed during the construction of the building. The new membrane is covered by a twenty five year material and workmanship warranty.

# Precinct Condition Audit and Management Plan

During 2008-09 the Court engaged a consultant to undertake a condition audit of the precinct, excluding the Court building, and to prepare a management plan. The final report identified a range of significant issues concerning public safety, building integrity and design and use. There were also a large number of minor issues covering landscape elements, drainage, forecourt paving, night lighting, railings and outdoor furniture.

In 2009-10 the Court will seek further advice on the likely cost and will develop detailed plans and specifications in preparation for undertaking the recommended works.





High Court of Australia

## Part VII – Financial Statements

Independent Audit Report	52
Financial Statements of the High Court	54





#### INDEPENDENT AUDITOR'S REPORT

#### To the Attorney General

#### Scope

I have audited the accompanying financial statements of the High Court of Australia for the year ended 30 June 2009, which comprise: a statement by the Chief Executive & Principal Registrar and Manager Corporate Services; Income Statement; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedules of Commitments; Schedule of Administered Items; and Notes to and forming part of the Financial Statements.

#### The Responsibility of the Chief Executive & Principal Registrar for the Financial Statements

The High Court of Australia's Chief Executive & Principal Registrar is responsible for the preparation and fair presentation of the financial statements in the form required by the Minister for Finance and the Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Court's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

> GPO Box 707 CANBERSA ACT 2601 19 National Circuit BARTON ACT Phone (02) 6203 7300 Fax (02) 6203 7777

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Court's Chief Executive & Principal Registrar, as well as evaluating the overall presentation of the financial statements.

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

#### Independence

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

#### Auditor's Opinion

In my opinion, the financial statements of the High Court of Australia:

- (a) are based on proper accounts and records;
- (b) are in agreement with the accounts and records;
- (c) have been prepared in accordance with the form of the financial statements approved by the Finance Minister under the *High Court of Australia Act 1979*, and the Australian Accounting Standards; and
- (d) give a true and fair view of the High Court of Australia's financial position as at 30 June 2009 and its financial performance and its cash flows for the year then ended.

In my opinion, the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets by the Court during the year ended 30 June 2009, has been in accordance with the *High Court of Australia Act 1979*.

Australian National Audit Office

Simon Kidman Executive Director

Delegate of the Auditor-General

Canberra 3 September 2009

#### STATEMENT BY THE CHIEF EXECUTIVE for the High Court of Australia

The accompanying financial statements of the High Court of Australia for the year ended 30 June 2009 have been prepared as required by section 47(1) of the High Court of Australia Act 1979 (Cth) and include:

- Income Statement;
- · Balance Sheet;
- · Statement of Changes in Equity;
- · Cash Flow Statement;
- Schedule of Commitments;
- · Schedule of Administered Items; and
- · Notes to and forming part of the financial statements.

In my opinion, the accompanying financial statements for the year ended 30 June 2009 are based on properly maintained financial records and give a true and fair view of matters consistent with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997 (Cth)*.

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

PPL.

Andrew Phelan Chief Executive & Principal Registrar High Court of Australia

3 September 2009

Jeff Smart Manager, Corporate Services High Court of Australia

3 September 2009

#### **INCOME STATEMENT for the High Court of Australia**

for the period ended 30 June 2009

INCOME	Notes	30 June 2009 \$	30 June 2008 \$
Revenue			
Revenue from Government	3A	15,237,000	13,787,000
Sale of goods and rendering of services	3B	143,303	113,109
Interest	3C	417,877	513,817
Other revenue	3D	52,717	6,366
Resources received free of charge	3E	1,084,639	908,043
Total revenue	_	16,935,536	15,328,335
Gains Other gains <i>Total gains</i> Total Income	3F	<u> </u>	- 
EXPENSES			
Employee benefits	4A	7,474,621	6,433,459
Suppliers	4B	6,564,281	6,086,286
Depreciation and amortisation	4C	3,831,632	3,706,976
Write-down and impairment of assets	4D	742,723	13,510
Losses from asset sales	4E	2,429	1,072
Total Expenses	=	18,615,686	16,241,303
Deficit	=	<u>(1,493,850)</u> =	(912,968)

### **BALANCE SHEET for the High Court of Australia**

as at 30 June 2009

		30 June	30 June
	Notes	2009 \$	2008 \$
ASSETS	Rotes	ψ	ψ
Financial Assets			
Cash and cash equivalents	5A	1,292,006	3,389,284
Trade and other receivables	5B	229,026	97,770
Investments	5C	3,289,364	3,476,000
Total financial assets		4,810,396	6,963,054
Non-Financial Assets	(1.5		167 195 140
Land and buildings	6A,D	168,247,387	167,425,140
Infrastructure, plant and equipment	6B,D	4,286,323	3,337,935
Library holdings Intangibles	6C,D 6E,F	16,175,875 23,676	17,877,218 15,393
Other non-financial assets	6G	476,388	264,521
Total non-financial assets	00	189,209,649	188,920,207
			<u> </u>
Total Assets		194,020,045	195,883,261
LIABILITIES			
Payables			
Suppliers	7A	401,111	118,694
Other payables	7B	994,037	564,501
Total payables		1,395,148	683,195
Provisions			
Employee provisions	8A	1,810,335	1,560,436
Total provisions		1,810,335	1,560,436
Total Liabilities		3,205,483	2,243,631
Net Assets		190,814,562	193,639,630
EOUITY			
Contributed equity		56,678,598	56,678,598
Reserves		135,431,784	136,763,001
Retained surplus (accumulated deficit)		(1,295,820)	198,031
Total Equity		190.814.562	193,639,630
I trai Equity		190,014,002	193,039,030
Current Assets		5,286,784	7,227,575
Non-Current Assets		188,733,261	188,655,686
Current Liabilities		3,060,234	2,100,761
Non-Current Liabilities		145,249	142,870

STATEMENT OF CHANGES IN EQUITY for the High Court of Australia as at 30 June 2009

	Retained Earnings	arnings	Asset Revaluation Reserves	'aluation rves	Contributed Equity/Capital	buted Capital	Total Equity	quity
	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$
Opening balance Balance carried forward from previous period	- 198,031	-	136,763,001	,110,999 <b>136,763,001</b> 134,541,126	- 56,678,598	- 53,985,540	- 193,639,630	- 189,637,665
Adjustment for rounding Adjusted opening balance	(1) 198,030	- 1,110,999	136,763,001	1,110,999 <b>136,763,001</b> 134,541,126	<b>56,678,598</b> 53,985,540	- 53,985,540	(1) 193,639,629	- 189,637,665
Income and expenses recognised directly in equity Revaluation adjustment	n/a	n/a	n/a (1,331,217) 2,221,875	2,221,875	n/a	n/a	(1,331,217)	2,221,875
Subtotal income and expenses recognised directly in equity	n/a	n/a	n/a 135,431,784 136,763,001	136,763,001	n/a	n/a	192,308,412	191,859,540
Deficit for the period	(1, 493, 850)	(912,968)	n/a	n/a	n/a	n/a	(1, 493, 850)	(912,968)
Total income and expenses	(1, 295, 820)	198,031	135,431,784 136,763,001	136,763,001	56,678,598	53,985,540	190,814,562	190,946,572
Transactions with owners Contributions by Owners								
Appropriations (equity injection)	•	I	•	I	•	3,476,000	•	3,476,000
Other*	•	I	•	-	•	(782, 942)	•	(782,942)
Sub-total transactions with owners	•	1	•	-	•	2,693,058	•	2,693,058
Closing balance as at 30 June	(1, 295, 820)	198,031	135,431,784 136,763,001	136,763,001	56,678,598	56,678,598	190,814,562	193,639,630
	(0-0-0-0		TO I GTOTOOL	100,001,001	0/00/000	0/00/000	DOCETOON T	1

\*The other contributed equity adjustment in 2007-08 relates to the transfer of land associated with the construction of the National Portrait Gallery.

#### CASH FLOW STATEMENT for the High Court of Australia

for the period ended 30 June 2009

OPERATING ACTIVITIES	Notes	30 June 2009 \$	30 June 2008 \$
Cash received Goods and services Appropriations Interest		264,235 15,237,000 416,009	157,089 13,787,000 497,510
Net GST received Other cash received <i>Total cash received</i>		978,275 52,717 16,948,236	630,908 <u>6,366</u> 15,078,873
Cash used Employees Suppliers Net GST paid Total cash used		7,074,309 5,526,814 <u>1,032,897</u> 13,634,020	6,636,277 4,554,431 <u>636,551</u> 11,827,259
Net cash from operating activities INVESTING ACTIVITIES	9	3,314,216	3,251,614
Cash received Proceeds from sales of property, plant and equipment Investments Total cash received		737 <u>300,000</u> <u>300,737</u>	909 - 909
Cash used Purchase of property, plant and equipment Investments <i>Total cash used</i>		5,598,868 <u>113,363</u> <u>5,712,231</u>	1,941,782 3,476,000 5,417,782
Net cash used by investing activities		(5,411,494)	(5,416,873)
FINANCING ACTIVITIES Cash received Capital injection Total cash received			<u>3,476,000</u> <u>3,476,000</u>
Net cash from financing activities		=	3,476,000
<i>Net increase (decrease) in cash held</i> Cash and cash equivalents at the beginning of the reporting period <b>Cash and cash equivalents at the end of the reporting period</b>	5A	(2,097,278) 3,389,284 1,292,006	1,310,741 2,078,543 3,389,284

# **SCHEDULE OF COMMITMENTS for the High Court of Australia** *as at 30 June 2009*

	30 June 2009	30 June 2008
	\$	\$
BY TYPE		
Commitments receivable		(10.800)
Sublease rental income GST recoverable on commitments	- (968,926)	(19,800) (977,177)
Total commitments receivable	(968,926)	(996,977)
Capital commitments		
Land and buildings	464,619	55,428
Infrastructure, plant and equipment Total capital commitments	<u>267,112</u> 731,731	<u>18,852</u> 74,280
Other commitments		, 11200
Operating leases	8,865,418	9,369,905
Other commitments	1,061,035	1,360,190
GST payable on commitments Total other commitments	9,926,453	<u>1,800</u> 10,731,895
Net commitments by type	9,689,258	9,809,198
BY MATURITY		
Commitments receivable		
Operating lease income		(6, 60.0)
One year or less From one to five years	-	(6,600) (13,200)
Over five years		
Total operating lease income	<u> </u>	(19,800)
GST receivable		
One year or less From one to five years	(226,472) (294,101)	(157,640) (323,309)
Over five years	(448,353)	(496,228)
Total GST receivable	(968,926)	(977,177)
Commitments payable		
Capital commitments		
One year or less	731,731	74,280
From one to five years Over five years	-	-
Total capital commitments	731,731	74,280
Operating lease commitments		
One year or less	879,063	864,316
From one to five years	3,054,470	2,991,644
Over five years Total operating lease commitments	<u>4,931,885</u> 8,865,418	<u>5,513,945</u> 9,369,905
	0,000,110	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Other commitments One year or less	880,392	796.039
From one to five years	180,643	565,951
Over five years		-
Total other commitments Net commitments by maturity	<u>1,061,035</u> 9,689,258	<u>1,361,990</u> 9,809,198
		7,007,170

NB: Commitments are GST inclusive where relevant.

Nature of lease	General description of leasing arrangement
	The majority of these commitments are leases for accommodation within Commonwealth Law Court buildings owned by the Commonwealth of Australia. Lease payments are subject to annual increases in accordance with upward movements in the Consumer Price Index.
Agreement for the provision of motor vehicles to senior executive officers.	The Court leases motor vehicles under the terms of a contract with various operative dates.

<b>Income administered on behalf of Government</b> for the year ended 30 June 2009	Notes	30 June 2009 \$	30 June 2008 \$
Revenue			
Non-taxation revenue Sales of goods and rendering of services <i>Total non-taxation revenue</i> Total revenues administered on behalf of Government	15A	975,131 975,131 975,131	1,124,722 1,124,722 1,124,722
<b>Administered Cash Flows</b> for the period ended 30 June 2009	Notes	30 June 2009 \$	30 June 2008 \$
OPERATING ACTIVITIES Cash received Other fines, taxes and fees <i>Total cash received</i> Net cash flows from operating activities		<u>975,311</u> <u>975,311</u> 975,311	<u>1,247,222</u> <u>1,247,222</u> 1,247,222
Net Increase in Cash Held		· ·	1,247,222
Cash and cash equivalents at the beginning of the reporting period Cash to Official Public Account for: - Other Cash and cash equivalents at the end of the reporting period	_	(975,311)	(1,247,222)

This schedule should be read in conjunction with the accompanying notes.

#### Index to the Notes of the Financial Statements

Note 1:	Summary of Significant Accounting Policies	13
Note 2:	Events After the Balance Sheet Date	21
Note 3:	Income	22
Note 4:	Expenses	22
Note 5:	Financial Assets	23
Note 6:	Non-Financial Assets	24
Note 7:	Payables	29
Note 8:	Provisions	29
Note 9:	Cash Flow Reconciliation	30
Note 10:	Contingent Liabilities and Assets	30
Note 11:	Senior Executive Remuneration	30
Note 12:	Remuneration of Auditors	31
Note 13:	Public Money in the Custody of the Court	31
Note 14:	Financial Instruments	31
Note 15:	Income Administered on Behalf of Government	36
Note 16:	Administered Reconciliation Table	36
Note 17:	Appropriations	37
Note 18:	Compensation and Debt Relief	39
Note 19:	Reporting of Outcomes	40

#### Note 1: Summary of Significant Accounting Policies

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

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

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

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

The Court conducts the following administered activities: Fees and charges are collected in accordance with the *High Court of Australia (Fees) Regulations 2004* Schedule 1. The fees and charges collected are transferred to consolidated revenue.

#### 1.2 Administration of the Court

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

Chief Justice:

The Honourable Robert French (appointed 1/09/08)

The Honourable Murray Gleeson, AC (retired 29/08/08)

Justices:

The Honourable William Gummow, AC

The Honourable Michael Kirby, AC, CMG (retired 2/02/09)

The Honourable Kenneth Hayne, AC

The Honourable Dyson Heydon, AC

The Honourable Susan Crennan, AC

The Honourable Susan Kiefel

The Honourable Virginia Bell (appointed 3/02/09)

Chief Executive & Principal Registrar:

Andrew Phelan

Under section 10 of the *High Court of Australia Act 1979* (Cth), a Justice is not capable of accepting or holding any other office of profit within Australia. No related party transactions have occurred during the 2008-2009 financial year.

#### 1.3 Basis of Preparation of the Financial Report

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

On that basis, the Financial Statements and notes have been prepared in accordance with:

- Finance Minister's Orders (or FMO) or reporting periods ending on or after 1 July 2008; and
- Australian Accounting Standards and Interpretation issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial report has been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets 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 report is presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

Unless alternative treatment is specifically required by an accounting standard or the FMO, assets and liabilities are recognised in the balance sheet 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 Agreements Equally Proportionately Unperformed are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the schedule of commitments.

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

Administered revenues, expenses, assets and liabilities and cash flows reported in the Schedule of Administered Items and related notes are accounted for on the same basis and using the same policies as for departmental items, except where otherwise stated at Note 1.20.

#### 1.4 Significant Accounting Judgement and Estimates

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

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

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

#### 1.5 Changes in Australian Accounting Standards

Australian Accounting Standards require a statement of compliance with International Financial Reporting Standards (IFRSs) to be made where the financial report complies with these standards. Some Australian equivalents to IFRSs and other Australian Accounting Standards contain requirements specific to not-for-profit entities that are inconsistent with IFRS requirements. The Court is a not for profit entity and has applied these requirements, so while this financial report complies with Australian Accounting Standards including Australian Equivalents to International Financial Reporting Standards (AEIFRSs) it cannot make this statement.

#### Adoption of new Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date as stated in the standard. Of the new standards, amendments to standards and interpretations issued by the Australian Accounting Standards Board that are applicable to the current period, none have a material impact on the Court.

#### **Future Australian Accounting Standards Requirements**

Of the new standards, amendments to standards and interpretations issued by the Australian Accounting Standards Board that are applicable to future periods, none will have a material impact on the Court.

#### 1.6 Revenue

#### **Revenue from Government**

Amounts appropriated for departmental outputs appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue 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.

Appropriations receivable are recognised at their nominal amounts.

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

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

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

#### Other Types of Revenue

Revenue from the sale of goods is recognised when:

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

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

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

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

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

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

#### 1.7 Gains

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

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 Agency or Authority as a consequence of a restructuring of administrative arrangements (Refer to Note .1.8).

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

#### Sale of Assets

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

#### **Other Gains**

Assets recognised for the first time are classified as other gains at their fair value when the asset qualifies for recognition.

#### 1.8 Transactions with the Government as Owner

#### Equity Injections

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

#### 1.9 Employee Benefits

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for 'short-term employee benefits' (as defined in AASB 119 Employee Benefits) and termination benefits due within twelve months of balance date 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.

All other employee benefit liabilities are measured at the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

#### Leave

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

The leave liabilities are calculated on the basis of employees' remuneration, 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 Department of Finance and Deregulation's short-hand method as revised in February 2009. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Separation and redundancy

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

### **Superannuation**

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

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

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance and Deregulation as an administered item.

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

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

### 1.10 Leases

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

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

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

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

### 1.11 Borrowing Costs

All borrowing costs are expensed as incurred.

### 1.12 Cash

Cash and cash equivalents means notes and coins held and any deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognised at its nominal amount.

### 1.13 Financial Assets

All financial assets of the Court are currently classed as either:

- · 'held-to-maturity investments' and
- 'loans and receivables'.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recognised and derecognised upon 'trade date'.

### Effective Interest Method

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

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

### Held-to-maturity investments

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

### Loans and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non current assets. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

### Impairment of financial assets

Financial assets are assessed for impairment at each balance date.

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

### 1.14 Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities.

Financial liabilities were recognised and derecognised upon 'trade date'.

### Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

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

### Supplier and other payables

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

### 1.15 Contingent Liabilities and Contingent Assets

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

### 1.16 Acquisition of Assets

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

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

### 1.17 Property, Plant and Equipment

### Asset Recognition Threshold

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

### **Revaluations**

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measured at
	Highest and best use with recognition of the restrictive zoning within the Parliamentary Triangle and the inability of the assets
	to be disposed of due to legislation or government policy.
Buildings	Depreciated replacement cost recognising that the Court's
	Building is a special-purpose heritage building.
Infrastructure, plant & equipment	Market Selling Price
Heritage and cultural assets	Market Selling Price

Following initial recognition at cost, property, plant and equipment are carried at fair value less 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 through operating result. Revaluation decrements for a class of assets are recognised directly through operating result 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.

The Court has items of property, plant and equipment that are heritage and cultural assets that do not have limited useful lives and are not depreciated.

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

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

	<u>2009</u>	<u>2008</u>
Building assets	4 to 173 years	4 to 173 years
Infrastructure, plant and equipment	0 to 50 years	0 to 50 years
Library holdings	50 years	200 years

### Impairment

All assets were assessed for impairment at 30 June 2009. 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 to sell 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.

### 1.18 Intangibles

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

Intangible assets are amortised on a straight-line basis over their anticipated useful life. The useful lives of the Court's software is 3 years (2007-08: 3 years)

All software assets were assessed for indications of impairment as at 30 June 2009.

### 1.19 Taxation

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

Revenues, expenses and assets are recognised net of GST:

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

### 1.20 Reporting of Administered Activities

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

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

### Administered Cash Transfers to and from Official Public Account

Revenue collected by the Court for use by the Government rather than the Court is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance and Deregulation. These transfers to the OPA are adjustments to the administered cash held by the Agency on behalf of the Government and reported as such in the statement of cash flows in the schedule of administered items and in the Administered Reconciliation Table in Note 16: Administered Reconciliation Table. The schedule of administered items largely reflects the Government's transactions, through the Court, with parties outside the Government.

### <u>Revenue</u>

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

### 1.21 Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### Note 2: Events After the Balance Sheet Date

No events have occurred after balance date that affect the Financial Statements

Note 3: Income Revenue	30 June 2009 \$	30 June 2008 \$
Note 3A: Revenue from Government		
Appropriations:		
Departmental outputs	15,237,000	13,787,000
Total revenue from Government	15,237,000	13,787,000
Note 3B:Sale of Goods and Rendering of ServicesProvision of goods - external partiesRendering of services - external partiesTotal sale of goods and rendering of services	32,785 	32,033 <u>81,076</u> <u>113,109</u>
Note 3C: Interest Deposits Total interest	<u> </u>	<u>513,817</u> 513,817
Note 3D: Other Revenue		
Practising certificates	46,689	-
Sale of commemorative items	553	678
Sale of minor items at tender	2,475	1,064
Othr minor items <i>Total other revenue</i>	<u>3,000</u> 52,717	<u>4,624</u> 6,366
10iai oiner revenue	52,/1/	0,500
Note 3E: Resources Received Free of Charge		
ANAO financial statement	34,500	33,000
Property operating cost	989,009	816,263
Registry filing services	<u>61,130</u> <u>1.084.639</u>	58,780
Total resources received free of charge	1,004,039	908,043
Note 3F: Other Gains	186,300	
Total other gains	186,300	

Recognising heritage furniture and artwork held by the Court in the accounts for the first time.

### Note 4: Expenses

Note 4A: Employee Benefits		
Wages and salaries	6,040,071	5,815,897
Superannuation		
Defined contribution plans	286,759	224,650
Defined benefit plans	705,035	615,293
Leave and other entitlements	306,476	(222,381)
Separation and redundancies	136,280	
Total employee benefits	7,474,621	6,433,459

The salaries and allowances paid to the Chief Justice and other Justices of the Court are provided from special appropriations under the control of the Attorney-General's Department. These payments are not included in the Financial Statements of the High Court of Australia.

Notes to and forming part (	of the Financial Statements	for the High Court of Australia
Thoses to and for ming part of	n the r mancial Statements	101 the mon Court of Australia

Workers compensation premiums       58,296       89,60         Total supplier expenses       6,564,281       6,086,28         Net et C:       Depreciation       340,369       327,62         Buildings       3,232,411       3,240,96         Library holdings       246,852       77,116         Total depreciation       3,819,632       3,645,74         Amortisation:       11,100       61,23         Intangibles:       2000       61,23         Computer software       12,000       61,23         Total depreciation and amortisation       3,831,632       3,706,97         Note 4D:       Write-Down and Impairment of Assets       3       35         Non-financial assets       3       35         Revaluation decrement - library holdings       539,624       11,16         Impairment of infrastructure, plant and equipment       43,834       2,00         Impairment of infrastructure, plant and equipment       43,834       2,00         Impairment of infrastructure, plant and equipment       134,262       11,16         Impairment of britinge and cultural assets       742,723       13,51         Note 4E:       Losses from Asset Sales       742,723       13,51         Infrastructure, plant and equipment		30 June 2009 \$	30 June 2008 \$
Provision of goods - related entities6,5244,17Provision of goods - external parties1,877,6621,509,48Rendering of services - related entities1,877,6621,509,48Rendering of services - external parties3,377,7473,209,89Operating lease rentals - external parties3,377,7473,209,89Operating lease rentals - external parties948,820955,19Workers compensation premiums58,29689,60Total supplier expenses6,564,2816,086,28Note 4C:Depreciation340,369327,62Infrastructure, plant and equipment340,369327,62Buildings3,232,4113,240,96Library holdings2,246,85277,16Total depreciation3,819,6323,645,74Annortisation:11,200061,23Intangibles:12,00061,23Computer software12,00061,23Total depreciation and amortisation3,831,6323,706,97Note 4D:Write-Down and Impairment of Assets335Revaluation decrement - library holdings335Revaluation decrement of internally developed software-11,16Impairment of internally developed software13,43,2621Inpairment of internally developed software13,42,621Inpairment of internally developed software7,42,72313,51Note 41:Losses from Asset Sales1,34,2621Infrastructure, plant and equipment:1,4561,981,32,20<	N.4. (D. Courselland		
Provision of goods - external parties295,232317,93Rendering of services - related entities1,507,6621,509,48Rendering of services - external parties3,377,7473,209,89Operating lease rentals - external parties948,820955,19Workers compensation premiums58,29689,60Total supplier expenses6,564,2816,086,28Net 4C:Depreciation340,369327,62Buildings3,232,4113,240,96Library holdings3,232,4113,240,96Total depreciation3,819,6323,645,74Amortisation:12,00061,23Intangibles: Computer software12,00061,23Total depreciation and amortisation12,00061,23Asset write-downs and impairment of Assets3,376,97Asset write-downs and impairment of Assets3,59,624Inpairment of infrastructure, plant and equipment43,831Inpairment of infrastructure, plant and equipment43,834Inpairment of infrastructure, plant and equipment43,834Inpairment of infrastructure, plant and equipment43,834Inpairment of infrastructure, plant and equipment134,262Impairment of infrastructure of assets742,723Infrastructure, plant and equipment:134,262Impairment of infrastructure of assets742,723Infrastructure, plant and equipment:134,262Impairment of index grade of users742,723Infrastructure, plant and equipment:742,723Proceeds from sale <td< td=""><td></td><td>6 524</td><td>4 177</td></td<>		6 524	4 177
Rendering of services - related entities1,877,6621,509,48Rendering of services - external parties: Minimum lease payments3,377,7473,209,89Operating lease rentals - external parties: Minimum lease payments948,820955,19Workers compensation premiums58,29689,60Lotal supplier expenses6,564,2816,086,28Note 4C: Depreciation: Infrastructure, plant and equipment Buildings340,369327,62Juidings3,232,4113,240,96Library holdings3,232,4113,240,96Computer software12,00061,23Total depreciation3,816,6323,645,74Annortisation: Intragibles: Computer software12,00061,23Total depreciation and amortisation12,00061,23Note 4D:Write-Down and Impairment of Assets Asset write-downs and impairments from: Financial assets335Non-financial assets335Impairment of internally developed software 		· · · · · · · · · · · · · · · · · · ·	
Rendering of services - external parties:       3,377,747       3,209,89         Operating lease rentals - external parties:       948,820       955,19         Minimum lease payments       948,820       95,69         Workers compensation premiums       58,296       89,60         Total supplier expenses       6,564,281       6,086,28         Note 4C:       Depreciation:       1       340,369       327,62         Buildings       3,232,411       3,240,96       12,240,96         Library holdings       246,8852       77,16       3,819,632       3,645,74         Amortisation:       Intangibles:       22000       61,232         Computer software       12,000       61,232       3,706,97         Total depreciation and amortisation       3,831,632       3,706,97         Note 4D:       Write-Down and Impairment of Assets       3       35         Asset write-downs and impairments from:       12,000       61,23         Financial assets       3       35         Impairment of internally developed software       -       11,16         Impairment of internally developed software       -       11,16         Impairment of internally developed software       -       11,16         Impairment of bui		· · · · · · · · · · · · · · · · · · ·	
Operating lease rentals - external parties:       948,820       955,19         Minimum lease payments       58,296       89,60         Vorkers compensation premiums       58,296       89,60         Total supplier expenses       6.564,281       6.086,28         Note 4C:       Depreciation and Amortisation       340,369       327,62         Buildings       3,232,411       3,240,96       246,852       77,16         Buildings       3,232,411       3,240,96       246,852       77,16         Intragibles:       Computer software       12,000       61,23       3,645,74         Amortisation:       Intragibles:       2,000       61,23       3,706,97         Note 4D:       Write-Down and Impairment of Assets       3,831,632       3,706,97         Asset write-downs and impairments from:       12,000       61,23       3,706,97         Montisation:       3,831,632       3,706,97       3,831,632       3,706,97         Most set write-downs and impairment of Assets       3       35       35       35         Non-financial assets       3       35       35,900       11,16       11,16       11,16       11,16       11,16       11,16       11,16       11,16       11,16       11,16 <td< td=""><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td></td<>		· · · · · · · · · · · · · · · · · · ·	
Minimum lease payments948,820955,19Workers compensation premiums58,29689,60Total supplier expenses6.564,2816.086,28Note 4.C:Depreciation and Amortisation246,85277,16Depreciation:Infrastructure, plant and equipment340,369327,62Buildings246,85277,163.240,961.240,862Total depreciation3.381,6323.645,74Amortisation:Intangibles: Computer software12,00061,23Total depreciation and amortisation3.831,6323.706,97Note 4D:Write-Down and Impairment of Assets Asset write-downs and impairments from: Financial assets335Non-financial assets335539,624Impairment of trade and other receivables33535Non-financial assets25,00011,16134,262Impairment of heritage and cultural assets25,000134,26214,16Impairment of beildings143,62413,5113,51Note 4E:Losses from Asset Sales742,72313,51Note 4E:Losses from Asset Sales2,4291,70Note 5:Financial Assets2,4291,70	Operating lease rentals - external parties:	0,011,111	0,200,001
Workers compensation premiums58,296 (1011 supplier expenses)58,296 (6,564,281)69,602 (6,086,28)Note 4C: Depreciation: Infrastructure, plant and equipment Buildings340,369 (3,232,411)32,40,96 (3,232,411)Depreciation: Infrastructure, plant and equipment Buildings340,369 (3,232,411)32,40,96 (3,232,411)Amortisation: Intangibles: Computer software12,000 (61,23)61,23 (3,06,97)Note 4D: Vite-Down and Impairment of Assets Total depreciation and amortisation3831,632 (3,706,97)Note 4D: Vite-Down and Impairment of Assets Revaluation decrement - library holdings3Revaluation decrement - library holdings Impairment of infrastructure, plant and equipment Impairment of infrastructure, plant and equipment Impairment of assets3Note 4E: Inscience and cultural assets Impairment of assets742,723 (13,51)Note 4E: Intrastructure, plant and equipment: Proceeds from asle Infrastructure, plant and equipment: Proceeds from asle(737) (900) (900) (2arying value of assets sold (3,166) (1,98) (1,98) (1,92)Note 5: Financial Assets2,422 (1,70)		948,820	955,196
Note 42:       Depreciation and Amortisation         Depreciation:       Infrastructure, plant and equipment       340,369       327,62         Buildings       3,232,411       3,240,96         Library holdings       246,852       77.16         Total depreciation       3,819,632       3,645,74         Amortisation:       Intangibles:       0         Computer software       12,000       61,23         Total amortisation       12,000       61,23         Total depreciation and amortisation       3,831,632       3,706,97         Note 4D:       Write-Down and Impairment of Assets       3       35         Ansertwike-downs and impairment of Assets       3       35         Impairment of trade and other receivables       3       35         Non-financial assets       3       35         Revaluation decrement - library holdings       539,624       -         Impairment of infrastructure, plant and equipment       43,834       2,00         Impairment of buildings       134,262       -         Total write-down and impairment of assets       742,723       13,51         Note 4E:       Losses from Asset Sales       -       -         Infrastructure, plant and equipment:       -       - <td>Workers compensation premiums</td> <td></td> <td>89,609</td>	Workers compensation premiums		89,609
Depreciation: Infrastructure, plant and equipment340,369 327,62327,62 32,232,411Buildings Library holdings3,232,411 246,8523,240,96 246,852Total depreciation3,819,6323,645,74Amortisation: Intangibles: Computer software12,000 12,00061,23 61,23Total amortisation12,000 12,00061,23 3,831,632Total amortisation3,831,632 3,706,97Note 4D: Write-Down and Impairment of Assets Asset write-downs and impairments from: Financial assets3 3 3 3 5Non-financial assets Impairment of internally developed software Impairment of internally developed software Impairment of heritage and cultural assets 25,000 Impairment of buildings539,624 - 11,16 134,262 134,262Note 4E: Droceeds from asset Sales134,262 - 13,51Note 4E: Proceeds from sale Carrying value of assets sold Total losses from asset sales(737) - (906) - 2,429Note 5: Financial Assets2,429 - 1,70	Total supplier expenses	6,564,281	6,086,286
Depreciation: Infrastructure, plant and equipment340,369 327,62327,62 32,232,411Buildings Library holdings3,232,411 246,8523,240,96 246,852Total depreciation3,819,6323,645,74Amortisation: Intangibles: Computer software12,000 12,00061,23 61,23Total amortisation12,000 12,00061,23 3,831,632Total amortisation3,831,632 3,706,97Note 4D: Write-Down and Impairment of Assets Asset write-downs and impairments from: Financial assets3 3 3 3 5Non-financial assets Impairment of internally developed software Impairment of internally developed software Impairment of heritage and cultural assets 25,000 Impairment of buildings539,624 - 11,16 134,262 134,262Note 4E: Droceeds from asset Sales134,262 - 13,51Note 4E: Proceeds from sale Carrying value of assets sold Total losses from asset sales(737) - (906) - 2,429Note 5: Financial Assets2,429 - 1,70	Note 4C: Depreciation and Amortisation		
Infrastructure, plant and equipment340,369327,62Buildings3,232,4113,240,96Library holdings246,85277.16Total depreciation3,819,6323,645,74Amortisation:Intangibles:200061,23Computer software12,00061,23Total depreciation and amortisation3,831,6323,706,97Note 4D:Write-Down and Impairment of Assets335Asset write-downs and impairments from:Financial assets335Impairment of trade and other receivables33535Non-financial assets33535Impairment of internally developed software-11,16Impairment of internally developed software25,000134,262Impairment of buildings134,262134,262Total write-down and impairment of assets742,72313,51Note 4E:Losses from Asset Sales3,1661,98Infrastructure, plant and equipment:3,1661,983,166Infrastructure, plant and equipment:737)(909Carrying value of assets sold3,1661,983,166Total losses from asset sales2,4291,70Note 5:Financial Assets2,4291,70			
Buildings3,232,4113,240,96Library holdings246,85277.16Total depreciation3,819,6323,645,74Amortisation: Intangibles: Computer software12,00061,23Total amortisation12,00061,23Total depreciation and amortisation3,831,6323,706,97Note 4D: Financial assetsWrite-Down and Impairment of Assets335Non-financial assets33535Non-financial assets33535Revaluation decrement - library holdings539,62411,16Impairment of infrastructure, plant and equipment43,8342,00Impairment of buildings134,262144,262Total write-down and impairment of assets25,000134,262Infrastructure, plant and equipment: Proceeds from sale(737)(906)Carrying value of assets sold3,1661,98Total losses from asset sales2,4291,70Note 5:Financial Assets2,4291,70	1	340.369	327.622
Library holdings246,85277,16Total depreciation3.819,6323.645,74Amortisation: Intangibles: Computer software12,00061,23Total amortisation12,00061,23Total depreciation and amortisation3.831,6323.706,97Note 4D:Write-Down and Impairment of AssetsAsset write-downs and impairments from:335Financial assets Impairment of trade and other receivables335Non-financial assets335Non-financial assets539,62411,16Impairment of internally developed software11,1611,16Impairment of heirtage and cultural assets25,0001342,262Total write-down and impairment of assets742,72313,51Note 4E:Losses from Asset Sales742,72313,51Infrastructure, plant and equipment: Proceeds from sale(737)(905)Carrying value of assets sold3,1661,98Total losses from asset sales2,4221,70Note 5:Financial Assets	· 1 1 1	· · · · · · · · · · · · · · · · · · ·	3,240,964
Amortisation:       Intangibles:         Computer software       12,000         Total amortisation       12,000         Total depreciation and amortisation       3,831,632         Note 4D:       Write-Down and Impairment of Assets         Asset write-downs and impairments from:       3,351         Financial assets       3<35	•		77,160
Intangibles: Computer software12,00061.23Total amortisation12,00061.23Total depreciation and amortisation3.831.6323.706.97Note 4D:Write-Down and Impairment of AssetsAsset write-downs and impairments from:51.000Financial assets335Non-financial assets335Non-financial assets335Revaluation decrement - library holdings539,624Impairment of infrastructure, plant and equipment43,8342.000Impairment of infrastructure, plant and equipment134,262Impairment of buildings134,262Total write-down and impairment of assets742,72313.51Note 4E:Losses from Asset Sales335Infrastructure, plant and equipment:742,72313.51Proceeds from sale(737)(909Carrying value of assets sold3,1661.98Total losses from asset sales2.4291.70Note 5:Financial Assets2.429	• •	3,819,632	3,645,746
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Note 4D:       Write-Down and Impairment of Assets         Asset write-downs and impairments from:       Financial assets         Impairment of trade and other receivables       3       35         Non-financial assets       3       35         Revaluation decrement - library holdings       539,624       11,16         Impairment of internally developed software       -       11,16         Impairment of infrastructure, plant and equipment       43,834       2,000         Impairment of beritage and cultural assets       25,000       134,262         Impairment of buildings       134,262       13,51         Note 4E:       Losses from Asset Sales       742,723       13,51         Note 4E:       Losses from Asset Sales       1,166       1,98         Infrastructure, plant and equipment:       9700       3,166       1,98         Total losses from asset sold       3,166       1,98         Total losses from asset sales       2,429       1,70         Note 5:       Financial Assets       2,429       1,70	Total amortisation	12,000	61,230
Asset write-downs and impairments from:         Financial assets         Impairment of trade and other receivables       3         Non-financial assets         Revaluation decrement - library holdings       539,624         Impairment of internally developed software       -         Impairment of infrastructure, plant and equipment       43,834       2,00         Impairment of heritage and cultural assets       25,000       134,262         Impairment of buildings       134,262       -         Total write-down and impairment of assets       742,723       13,51         Note 4E:       Losses from Asset Sales       -         Infrastructure, plant and equipment:       -       -       -         Proceeds from sale       (737)       (909       -       -         Carrying value of assets sold       3,166       1.98       -       -         Note 5:       Financial Assets       2,429       1,70	Total depreciation and amortisation	3,831,632	3,706,976
Non-financial assets539,624Revaluation decrement - library holdings539,624Impairment of internally developed software- 11,16Impairment of infrastructure, plant and equipment43,834Impairment of heritage and cultural assets25,000Impairment of buildings134,262Total write-down and impairment of assets742,723Infrastructure, plant and equipment:742,723Proceeds from Asset Sales(737)Infrastructure, plant and equipment:3,166Proceeds from asle2,4291,70Note 5:Financial Assets	Asset write-downs and impairments from: Financial assets	3	350
Impairment of internally developed software11,16Impairment of infrastructure, plant and equipment43,8342,00Impairment of heritage and cultural assets25,000134,262Impairment of buildings134,262134,262Total write-down and impairment of assets742,72313,51Note 4E:Losses from Asset Sales742,72313,51Infrastructure, plant and equipment:772,72313,51Proceeds from sale(737)(909Carrying value of assets sold3,1661,98Total losses from asset sales2,4291,70Note 5:Financial Assets2,4291,70		· ·	
Impairment of infrastructure, plant and equipment43,8342,00Impairment of heritage and cultural assets25,000Impairment of buildings134,262Total write-down and impairment of assets742,723Infrastructure, plant and equipment:742,723Proceeds from sale(737)Carrying value of assets sold3,166Total losses from asset sales2,429Infrastructure, plant and equipment:Proceeds from asset sales1,70	Revaluation decrement - library holdings	539,624	-
Impairment of heritage and cultural assets25,000Impairment of buildings134,262Total write-down and impairment of assets742,72313,51Note 4E:Losses from Asset SalesInfrastructure, plant and equipment:7742,723Proceeds from sale(737)Carrying value of assets sold3,166Total losses from asset sales2,4291,70Note 5:Financial Assets		-	11,160
Impairment of buildings134,262Total write-down and impairment of assets742,723Note 4E:Losses from Asset SalesInfrastructure, plant and equipment: Proceeds from sale(737)Proceeds from sale(737)Carrying value of assets sold3,166Total losses from asset sales2,4291,70Note 5:Financial Assets	Impairment of infrastructure, plant and equipment	43,834	2,000
Total write-down and impairment of assets       742,723       13,51         Note 4E:       Losses from Asset Sales       1         Infrastructure, plant and equipment:       772,723       13,51         Proceeds from sale       (737)       (909         Carrying value of assets sold       3,166       1,98         Total losses from asset sales       2,429       1,70         Note 5:       Financial Assets       1,70	Impairment of heritage and cultural assets	25,000	-
Note 4E:       Losses from Asset Sales         Infrastructure, plant and equipment:       Proceeds from sale         Proceeds from sale       (737)         Carrying value of assets sold       3,166         Total losses from asset sales       2,429         Note 5:       Financial Assets	1 6		
Infrastructure, plant and equipment: Proceeds from sale(737)(909Carrying value of assets sold3,1661,98Total losses from asset sales2,4291,70Note 5:Financial Assets1	Total write-down and impairment of assets	742,723	13,510
Note 5: Financial Assets	Infrastructure, plant and equipment: Proceeds from sale Carrying value of assets sold	3,166	(909) 1,981
	Total losses from asset sales	2,429	1,702
Cash at bank 1,288,856 3,385,93	Note 5A: Cash and Cash Equivalents Cash at bank		3,385,934 1,850

Cash at bank	1,288,856	3,385,934
Cash on hand	1,650	1,850
Other	1,500	1,500
Total cash and cash equivalents	1,292,006	3,389,284

	30 June 2009 \$	30 June 2008 \$
Note 5B:       Trade and Other Receivables         Goods and services - related entities         Goods and services - external parties         Total receivables for goods and services         GST receivable from the Australian Taxation Office         Other:         Interest         Other in the Australian Taxation Office	15,387 62,344 77,731 108,102 33,008 19,195	<u>13,151</u> <u>13,151</u> 53,479 31,140
Other receivables Total other receivables Total trade and other receivables	10,185 43,193 229,026	<u>31,140</u> 97,770
All receivables are current assets. Receivables are aged as follows: Not overdue Overdue by: Less than 30 days 30 to 60 days 61 to 90 days More than 90 days <b>Total receivables</b>	221,598 2,383 300 4,419 <u>326</u> 229,026	90,348 6,166 1,106 - - - - - - - - - - - - - - - - - - -
Note 5C:       Investments         Deposits       Total investments         All investments are current assets.       Investments	<u>3,289,364</u> <u>3,289,364</u>	<u>3,476,000</u> <u>3,476,000</u>
Note 6: Non-Financial Assets		
Note 6A:         Land and Buildings           Freehold land at gross carrying value (at fair value)         Buildings on freehold land:           Fair value         Accumulated depreciation           Work in progress - at cost         State of the state of t	7,517,058 236,503,070 (80,081,202) <u>4,308,461</u>	7,517,058 236,814,125 (77,168,929) <u>262,886</u>
Total buildings on freehold land Total land and buildings (non-current)	<u>168,247,387</u> <u>168,247,387</u>	$\frac{167,425,140}{167,425,140}$

All revaluations are conducted in accordance with the revaluation policy stated at Note 1. In March 2007, an independent valuer, the Australian Valuation Office conducted the valuations.

No indicators of impairment were found for land and buildings as at 30 June 2009.

	30 June 2009 \$	30 June 2008 \$
Note 6B: Infrastructure, Plant and Equipment		
Infrastructure, plant and equipment:		
Gross carrying value (at fair value)	1,964,504	1,730,403
Accumulated depreciation	(657,492)	(330,272)
Total infrastructure, plant and equipment	1,307,012	1,400,131
Heritage and Cultural:		
Artworks - fair value	2,669,800	1,826,992
Rare books - fair value	130,711	110,812
Heritage furniture - fair value	178,800	
Total heritage and cultural	2,979,311	1,937,804
Total infrastructure, plant and equipment (non-current)	4,286,323	3,337,935

All revaluations are conducted in accordance with the revaluation policy stated at Note 1. In March 2007, an independent valuer, the Australian Valuation Office conducted the valuation of Infrastructure, Plant and Equipment. In April 2009, an independent valuer, Simon Storey conducted the valuations of Artwork and Heritage Furniture.

In June 2009 an independent valuer, the Australian Valuation Office conducted a valuation of Rare Books.

Revaluation increment of \$890,056 for heritage and cultural assets (2008: nil) was made to the asset revaluation reserve.

No indicators of impairment were found for infrastructure, plant and equipment as at 30 June 2009.

### Note 6C: Library Holdings

Library holdings		
Gross carrying value (at fair value)	16,391,227	18,090,733
Accumulated depreciation	(215,352)	(213,515)
Total library holdings	16,175,875	17,877,218

In June 2009, an independent valuer, the Australian Valuation Office conducted the valuation of the Library Holdings.

Revaluation decrement of \$2,221,874 for library holdings (2008: increment: \$2,221,874) was made to the asset revaluation reserve. A decrement of \$539,624 was expensed for library holdings (2008: nil).

No indicators of impairment was found for Library holding assets as at 30 June 2009.

Part VII

# Notes to and forming part of the Financial Statements for the High Court of Australia

Note 6D: Analysis of Property, Plant and Equipment

TABLE A - Reconciliation of the opening and closing balances of property, plant and equipment (2008 - 2009)

Total \$	266,353,009 (77,712,716)	188,640,293 5,966,027	<b>(1,331,217)</b> (539,624) (203,096)	- - (3,819,632) (3,166)	8,709,585	269,908,646 (81,199,061) 188,709,585
Library Holdings \$		17,877,218 <b>18</b> 1,307,007	(2,221,874) ( <b>1</b> (539,624) -	- - (246,852) ( <b>3</b> -	16,175,875 188,709,585	16,636,242 <b>269,908,646</b> (460,367) <b>(81,199,061)</b> <b>16,175,875 188,709,585</b>
Heritage & Cultural \$	1,937,804	1,937,804 186,301	890,056 - (25,000)	- (9,850) -	2,979,311	2,979,311 - <b>2,979,311</b>
Other IP&E	1,730,403 (330,272)	1,400,131 283,799	601 - (43,834)	- 9,850 (340,369) (3.166)	1,307,012	1,964,504 (657,492) <b>1,307,012</b>
Total Land and Buildings \$	244,594,069 (77,168,929)	167,425,140 4,188,920	- - (134,262)	- - (3,232,411) -	168,247,387	248,328,589 (80,081,202) <b>168,247,387</b>
Buildings \$	7,517,058 237,077,011 n/a (77,168,929)	159,908,082 4,188,920	- - (134,262)	- - (3,232,411) -	7,517,058 160,730,329 168,247,387	7,517,058         240,811,531         248,328,589           n/a         (80,081,202)         (80,081,202)           7,517,058         160,730,329         168,247,387
Land \$	7,517,058 n/a	7,517,058		- - n/a	7,517,058	7,517,058 n/a <b>7,517,058</b>
Item	As at 1 July 2008 Gross book value Accumulated depreciation/amortisation and impairment	Net book value 1 July 2008 Additions: By purchase	Revaluations and impairments through equity Revaluations recognised in the operating result Impairments recognised in the operating result	keversal of impairments recognised in the operating result Reclassification Depreciation/amortisation expense Disposals: Other disposals	Net book value 30 June 2009	Net book value as of 30 June 2009 represented by: Gross book value Accumulated depreciation/amortisation and impairment

Note 6D: Analysis of Property, Plant and Equipment (continued)

TABLE A - Reconciliation of the opening and closing balances of property, plant and equipment (2007 - 2008)

Item	Land	Buildings	Total Land	Other IP&E	Heritage and	Library	Total
	\$	\$	and buildings	\$	Cultural \$	Holdings	\$
As at 1 July 2007							
Gross book value	8,300,000	8,300,000 235,346,278	243,646,278	2,754,493	1,937,804	14,638,222	262,976,797
Accumulated depreciation/amortisation and impairment	n/a	n/a (73,328,465)	(73, 328, 465)	(602, 670)		(136, 355)	(74,067,490)
Net book value 1 July 2007	8,300,000	162,017,813 170,317,813	170,317,813	2,151,823	1,937,804	14,501,867	188,909,307
Additions:							
By purchase	1	489,057	489,057	222,087		1,230,637	1,941,781
Revaluations and impairments through equity	(782,942)	1	(782,942)	•	1	2,221,874	1,438,932
Impairments recognised in the operating result	1	1		(2,000)	'	1	(2,000)
Reclassification	1	642,176	642,176	(642, 176)		ı	
Depreciation/amortisation expense	n/a	(3, 240, 964)	(3, 240, 964)	(327, 622)	ı	(77, 160)	(3, 645, 746)
Disposals:							
Other disposals	-	-	-	(1,981)	•	-	(1,981)
Net book value 30 June 2008	7,517,058	7,517,058 159,908,082 167,425,140	167,425,140	1,400,131	1,937,804	17,877,218	17,877,218 188,640,293
Net book value as of 30 June 2008 represented by:							
Gross book value	7,517,058	7,517,058 237,077,011 244,594,069	244,594,069	1,730,403	1,937,804	18,090,733	266,353,009
Accumulated depreciation/amortisation and impairment	n/a	n/a (77,168,929)	(77, 168, 929)	(330, 272)	I	(213, 515)	(77, 712, 716)
	7,517,058	7,517,058 159,908,082 167,425,140	167,425,140	1,400,131	1,937,804	17,877,218	17,877,218 188,640,293

### Note 6E: Intangibles

Computer software at cost: Externally acquired - at cost Accumulated Amortisation Work in progress Total computer software Total intervent	
	I

604,507 (589,114)

497,842 (494,451) 20,285 23,676 23,676

15,39315,393

No indicator of impairment were found for intangible assets.

### Note 6F: Analysis of Intangibles

### TABLE B - Reconciliation of the opening and closing balances of intangibles (2008 - 2009)

Item	Computer software internally developed	Computer software purchased	Total
	\$	\$	\$
As at 1 July 2008			
Gross book value	112,950	491,557	604,507
Accumulated depreciation/amortisation and impairment	(112,950)	(476,164)	(589,114)
Net book value 1 July 2008	-	15,393	15,393
Additions By purchase or internally developed	-	20,285	20,285
Amortisation	-	(12,000)	(12,000)
Other movements	-	(2)	(2)
Net book value 30 June 2009	-	23,676	23,676
Net book value as at 30 June 2009 represented by:			
Gross book value	112,950	411,463	524,413
Accumulated depreciation/amortisation and impairment	(112,950)	(387,787)	(500,737)
· ·	-	23,676	23,676

Other movements corrects the opening balance for gross book value.

### TABLE B - Reconciliation of the opening and closing balances of intangibles (2007 - 2008)

Item	Computer software internally developed	Computer software purchased	Total
	\$	\$	\$
As at 1 July 2007			
Gross book value	124,110	491,557	615,667
Accumulated depreciation/amortisation and impairment	(112,950)	(414,934)	(527,884)
Net book value 1 July 2007	11,160	76,623	87,783
Impairments recognised in the operating result	(11,160)	-	(11,160)
Amortisation	-	(61,230)	(61,230)
Net book value 30 June 2008	-	15,393	15,393
Net book value as of 30 June 2008 represented by:			
Gross book value	112,950	491,557	604,507
Accumulated amortisation and impairment	(112,950)	(476,164)	(589,114)
·	-	15,393	15,393

	30 June 2009 \$	30 June 2008 \$
Note 6G:         Other Non-Financial Assets           Prepaid property rentals         Other prepayments           Total other non-financial assets         Other prepayments	333,013 	192,947 <u>71,574</u> 264,521

All other non-financial assets are current assets.

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

### Note 7: Payables

Note 7A:         Suppliers           Trade creditors - external parties           Total supplier payables	<u> </u>	<u>118,694</u> 118,694
All supplier payables are current liabilities.		
Settlement is usually made net 30 days.		
Note 7B:Other PayablesUnearned revenueSalaries and wagesAccrued expensesSuperannuationTotal other payables	16,270 178,486 692,216 107,065 994,037	17,058 115,571 422,489 <u>9,383</u> 564,501
All other payables are current liabilities.		
Note 8: Provisions		

### **Employee Provisions** Note 8A: Leave 1,810,335 1,560,436 Total employee provisions 1,810,335 1,560,436 Employee provisions are represented by: Current 1,665,086 1,417,566 145,249 142,870 Non-current Total employee provisions 1.810.335 1,560,436

The classification of current includes amounts for which there is not an unconditional right to defer settlement by one year, hence in the case of employee provisions the above classification does not represent the amount expected to be settled within one year of reporting date. Employee provisions expected to be settled in twelve months from the reporting date \$688,723 (2008: \$616,375), and in excess of one year \$1,121,612 (2008: \$944,061).

Note 9: Cash Flow Reconciliation	30 June 2009 \$	30 June 2008 \$
Note 5: Cash Flow Reconcination		
Reconciliation of cash and cash equivalents as per balance sheet to cash flow statement		
Report cash and cash equivalent as per:		
Cash flow statement	1,292,006	3,389,284
Balance sheet	1,292,006	3,389,284
Difference	<u> </u>	
Reconciliation of operating result to net cash from operating activities:		
Operating result	(1,493,850)	(912,968)
Depreciation / amortisation	3,831,632	3,706,976
Net write down of non-financial assets	742,720	13,161
Loss on disposal of assets	2,429	1,072
(Increase) / decrease in net receivables	(131,255)	20,380
(Increase) / decrease in inventories	-	1,506
(Increase) / decrease in prepayments	(211,867)	467,995
Increase / (decrease) in employee provisions	249,899	(202,819)
Increase / (decrease) in supplier payables	282,417	80,001
Increase / (decrease) in accrued expenses	(117,718)	74,310
Increase / (decrease) in other payables	159,809	2,000
Net cash from operating activities	3,314,216	3,251,614

### Note 10: Contingent Liabilities and Assets

### Quantifiable Contingencies

As at 30 June 2009, the Court had no quantifiable contingencies.

### Unquantifiable Contingencies

As at 30 June 2009, the Court had no unquantifiable contingencies.

### Note 11: Senior Executive Remuneration

The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:

\$160,000 to \$174,999	1	2
\$175,000 to \$189,999	1	-
\$205,000 to \$219,999	1	-
\$250,000 to \$264,999	1	1
\$355,000 to \$369,999	1	1
Total	5	4
The aggregate amount of total remuneration of senior executives shown above.	<u>\$ 1,177,625</u> <u>\$</u>	963,305
The aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.	_	_

	30 June 2009 \$	30 June 2008 \$
Note 12: Remuneration of Auditors		
Financial statement audit services were provided free of charge to the Court.		
The fair value of audit services provided was: High Court of Australia	<u> </u>	<u>33,000</u> <u>33,000</u>
No other services were provided by the Auditor-General.		
Note 13: Public Money in the Custody of the Court		
Suitor's Fund		
Balance as at 1 July	14,265	23,795

Balance as at 1 July	14,265	23,795
Amounts received	4,515	6,000
Amounts deducted/paid out	(1,780)	(15,530)
Balance as at 30 June	17,000	14,265

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

### **Financial Instruments** Note 14:

### Note 14A: Categories of Financial Instruments

Financial Assets		
Held-to-maturity		
Term deposits	3,289,364	3,476,000
	3,289,364	3,476,000
Loans and receivables		
Cash at bank	1,292,006	3,389,284
Receivable for goods and services	87,916	13,151
	1,379,922	3,402,435
Carrying amount of financial assets	4,669,286	6,878,435
Financial Liabilities		
At amortised cost:		
Supplier payables	401,111	118,694
Accrued expenses	692,216	422,489
Carrying amount of financial liabilities	1.093.327	541,183

Part VII

	30 June 2009 \$	30 June 2008 \$
Note 14B: Net Income and Expense from Financial Assets		
Held-to-maturity		
Interest revenue	194,018	175,624
Net gain held-to-maturity	194,018	175,624
Loans and receivables		
Interest revenue	208,262	321,058
Net gain loans and receivables	208,262	321,058
Net gain from financial assets	402,280	496,682

### Note 14C: Fair Value of Financial Instruments

	Carrying amount 2009 \$	Fair Value 2009 \$		Fair value 2008 \$
Financial Assets				
Cash at bank	1,292,006	1,292,006	3,389,284	3,389,284
Held-to-maturity financial assets	3,289,364	3,289,364	3,476,000	3,476,000
Receivables for goods and services	87,916	87,916	13,151	13,151
Total	4,669,286	4,669,286	6,878,435	6,878,435
Financial Liabilities				
Suppliers payable at amortised cost	401,111	401,111	118,694	118,694
Accrued expenses at amortised cost	692,216	692,216	422,489	422,489
Total	1,093,327	1,093,327	541,183	541,183

### Note 14D: Credit Risk

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

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

	2009 \$	2008 \$
Financial assets		
Loans and receivables financial assets	87,916	13,151
Total	87,916	13,151
Credit quality of financial instruments not next due or individually determined as	impoind	

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

	Not Past Due	Not Past Due	Past due or	Past due or
	Nor Impaired	Nor Impaired	impaired	impaired
	2009	2008	2009	2008
	\$'	\$	\$	\$
Financial assets				
Loans and receivables financial assets	80,488	5,729	7,428	7,422
Total	80,488	5,729	7,428	7,422

Ageing of financial assets that are past due but not impaired for 2009

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Loans and receivables	2,383	300	4,419	326	7,428
Total	2,383	300	4,419	326	7,428

### Ageing of financial assets that are past due but not impaired for 2008

	0 to 30 days \$'000	2	-	2	
Loans and receivables	6,166	1,106	-	150	7,422
Total	6,166	1,106	-	150	7,422

### Note 14E: Liquidity Risk

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

### Maturities for financial liabilities 2009

		within 1				
	On demand	•		2 to 5 years		
	2009	2009	2009	2009	2009	2009
	\$	\$	\$	\$'	\$	\$
Supplier payables	-	401,111	-	-	-	401,111
Accrued expenses	-	692,216	-	-	-	692,216
Total	-	1,093,327	-	-	-	1,093,327

### Maturities for financial liabilities 2008

		within 1				
	On demand	year	1 to 2 years	1 to 2 years	> 5 years	Total
	2008	2008	2008	2008	2008	2008
	\$	\$	\$	\$	\$	\$
Supplier payables	-	118,694	-	-	-	118,694
Accrued expenses	-	422,489	-	-	-	422,489
Total	-	541,183	-	-	-	541,183

### Note 14F: Market risk

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

The weighted average interest rate received on cash at bank funds during the 2008/2009 financial year was 4.54%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 2.13\%.

The weighted average interest rate received on investments during the 2008/2009 financial year was 5.63%. Based on recent trends and the current economic environment, management estimates that the maximum perceived exposure to changes in the interest rates in the next 12 months is approximately +/- 1.51%.

### Sensitivity analysis of the risk that the Court is exposed to for 2009 and 2008

			Effec	ct on
		0	Profit and loss	
		risk variable	2009	2009
	Risk variable	%	\$	\$
Interest rate risk - cash at bank	4.543	2.13	27,453	-
Interest rate risk - cash at bank	4.543	(2.13)	(27,453)	-
Interest rate risk - investments	5.628	1.51	49,669	-
Interest rate risk - investments	5.628	(1.51)	(49,669)	-

			Effec	et on
		Change in risk	Profit and loss	Equity
		variable	2008	2008
	Risk variable	%	\$	\$
Interest rate risk - cash at bank	6.150	0.50	16,930	-
Interest rate risk - cash at bank	6.150	(0.50)	(16,930)	-

	30 June 2009 \$	30 June 2008 \$
Note 15: Income Administered on Behalf of Government		
<u>Revenue</u>		
Non-Taxation Revenue		
Note 15A: Sales of Goods and Rendering of Services         Filling and hearing fees         Other         Total sale of goods and rendering of services         Refer Note 18: Compensation and Debt Relief	952,083 23,048 975,131	1,047,711 77,011 1,124,722
Note 16: Administered Reconciliation Table		
<i>Opening administered assets less administered liabilities as at 1 July</i> Plus: Administered income Administered transfers to/from Australian Government: Transfers to OPA <i>Closing administered assets less administered liabilities as at 30 June</i>	975,131 	1,124,722 (1,124,722)

### Note 17: Appropriations

Table A: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Ordinary Annual Services Appropriations

	Administered Expenses	d Expenses	Departmental	mental	Total	tal
Particulars	Outcome 1	me I	Outputs	puts		
	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$
Balance brought forward from previous period (Appropriation Acts)	•	1	•	1	•	1
Appropriations Act:						
Appropriation Act (No. 1) 2008 - 2009 as passed	•		15,237,000	<b>15,237,000</b> 13,836,000 <b>15,237,000</b>		13,836,000
Departmental appropriations reduced (Appropriation Act section 10)			•	(49,000)	•	(49,000)
Total appropriations available for payments	•	1	15,237,000	13,787,000	15,237,000	13,787,000
Cash payments made during the year (GST inclusive)	•	1	15,237,000	13,787,000	15,237,000	13,787,000
Balance of authority to draw cash from the Consolidated Revenue Fund for ordinary annual						
services appropriations and as represented by:	•	1	•	1	'	1
Departmental appropriations receivable			•	1	•	-
Total as at 30 June	•	1		-	•	-



Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Other than Ordinary Annual Services Appropriations Table B:

Particulars		Operating	ting					lo-uoN	Non-operating				Total	al
		Outcome 1	ne l											
	SPPs		Nr	NAE	Equ	Equity	To	Loans	Previous ye	Previous years' outputs	Admin assets and liabilities	sets and ities		
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	÷	\$	\$	\$	\$	\$	÷	\$	÷	\$	\$	\$	\$	\$
Balance brought foward from previous period (Appropriation Acts)	•	•	•	'	•	1	'	1	•	•	•	•	•	1
Appropriation Act:														
Appropriation Act (No.2) 2008 - 2009 as passed	•	'	•	•	•	3,476,000		'	•	•	•		•	3,476,000
Total appropriations available for payments	•	'	'	1	'	3,476,000		'	•	1	•	•	•	3,476,000
Cash payments made during the year (GST inclusive)	•	'	•	'	•	3,476,000	'		•	'	•	-	•	3,476,000
Balance of authority to draw cash from the consolidated revenue fund for														
other than ordinary annual services appropriations and as represented by:	•	-	-	•	•	-	•	-	•	-	•	-	•	
Departmental appropriation receivable									•				•	-
Total as at 30 June	•	'	•	1	'	'	•		•	1	•		•	

Note 18: Compensation and Debt Relief		
·	2009 \$	2008 \$
Administered		
181 waivers of amounts owing to the Australian Government were made pursuant to Regulation 10 of the High Court of Australia (Fees) Regulations 2004, for persons being in financial hardship (waiver of two-thirds fee) (2008: 281 waivers)	178,567	245,422
23 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(a) of the High Court of Australia (Fees) Regulations 2004, for persons in receipt of legal aid. (2008:16).	11,284	14,793
87 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(i) of the High Court of Australia (Fees) Regulations 2004, for persons who hold a concession card issued by Centrelink or the Dept of Veterans' Affairs. (2008:78).	108,861	101,812
37 exemptions of amounts owing to the Australian Government were made pursuant to Regulation $9(1)(b)(ii)$ of the High Court of Australia (Fees) Regulations 2004, for persons being a prison inmate or person in lawful detention. (2008:61).	23,244	35,005
1 exemptions of amounts owing to the Australian Government were made pursuant to Regulation 9(1)(b)(iii) of the High Court of Australia (Fees) Regulations 2004, for persons being a child under the age of 18 years. (2008:1).	1,364	4,149

Part VII

## Notes to and forming part of the Financial Statements for the High Court of Australia

### Note 19: Reporting of Outcomes

The High Court of Australia operates solely in Australia and is structured to meet the following single outcome and output.

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

### Note 19A: Net Cost of Outcome Delivery

	Outcome	me 1	Total	al
	2009	2008	2009	2008
	\$	\$	\$	\$
Expenses				
Administered	•	1	•	T
Departmental	18,615,686	<b>18,615,686</b> 16,241,303	18,615,686	16,241,303
Total expenses	18,615,686	<b>18,615,686</b> 16,241,303	18,615,686	16,241,303
Costs recovered from provision of goods and services to the non-government sector				
Administered	975,131	1,124,722	975,131	1,124,722
Departmental	143,303	113,109	143,303	113,109
Total costs recovered	1,118,434	1,237,831	1,118,434	1,237,831
Other external income				
Departmental				
Goods and Services Income from Related Entities	1,084,639	908,043	1,084,639	908,043
Interest	417,877	513,817	417,877	513,817
Other	52,717	6,366	52,717	6,366
Other gains	186,300	T	186,300	-
Total Departmental	1,741,533	1,428,226	1,741,533	1,428,226
Total other external income	1,741,533	1,741,533 1,428,226	1,741,533	1,428,226
Net cost of outcome	15,755,719	13,575,246	<b>15,755,719</b> 13,575,246 <b>15,755,719</b> 13,575,246	13,575,246

Note 19B: Major Classes of Departmental Income and Expenses by Output Groups and Outputs	<b>Groups and Outputs</b>			
Outcome 1	Output 1.1	t 1.1	Outcome 1 Total	Total
	2009 \$	2008 \$	2009 \$	2008 \$
Departmental expenses	107 LTL	037 667 2	1 474 721	122 150
Lupuoyees Sunnliers	6.564.281	0,455,439	6.564.281	6.086.286
Depreciation and amortisation	3,831,632	3,706,976	3,831,632	3,706,976
Write down of assets	742,723	13,510	742,723	13,510
Loss on disposal of assets	2,429	1,072	2,429	1,072
Total departmental expenses	18,615,686	16,241,303	18,615,686	16,241,303
Funded by:				
Departmental income				
Revenue from Government	15,237,000	13,787,000	15,237,000	13,787,000
Sale of goods and services	143,303	113,109	143,303	113,109
Interest	417,877	513,817	417,877	513,817
Other revenue	1,137,356	914,409	1,137,356	914,409
Other gains	186,300	1	186,300	1
Total departmental income	17,121,836	15,328,335	17,121,836	15,328,335
Note 19C: Major Classes of Departmental Assets and Liabilities by Outcomes	S			
	Outcome 1		Total	
	2009 2008	8	2009	2008

	Outcome	1	Total	
	2009 \$	2008 \$	2009 \$	2008 \$
Departmental assets				
Financial assets	4,810,396	6,963,054	4,810,396	6,963,054
Non-financial assets	189,209,649	188,920,207	189,209,649	188,920,207
Total departmental assets	194,020,045	195,883,261	194,020,045	195,883,261
Departmental liabilities				
Payables	1,395,148	683,195	1,395,148	683,195
Provisions	1,810,335	1,560,436	1,810,335	1,560,436
Total departmental liabilities	3,205,483	2,243,631	3,205,483	2,243,631



Note 19D: Major Classes of Administered Income, Expenses, Assets and Liabilities by Outcomes				
	Outcome 1	me 1	Total	al
	2009	2008	2009	2008
	\$	\$	\$	\$
Administered income				
Fees and charges	975,131	1,124,722 <b>975,131</b> 1,124,722	975,131	1,124,722
Total Administered income	975,131	975,131 1,124,722	975,131	<b>975,131</b> 1,124,722





### High Court of Australia

Part VIII – Annexures

Annexure A: Freedom of Information	96
Act 1982 (Cth) - Supplementary Material	
Annexure B: Staffing Overview	99

### Part VIII – Annexure A

### FREEDOM OF INFORMATION ACT 1982 (CTH) – SUPPLEMENTARY MATERIAL

Parts V and VI of this Report provide information about the establishment, functions, organisation and operation of the High Court and its administration. Other information required by section 8 of the *Freedom of Information Act* 1982 (Cth) follows.

### **Categories of Documents**

Listed below are the categories of documents that are maintained in the possession of the High Court and which are open to public access (outside the provisions of the *Freedom of Information Act*), whether free-of-charge on request or by payment of a fee or other charge.

### **Case-related documents**

Certain documents related to legal matters and filed or lodged at the High Court Registry are open to public access in accordance with Rule 4.07.4 of the *High Court Rules*. Access to these documents is subject to a fee or other charge.

The following categories of documents are available for purchase by the public:

- transcripts of proceedings before the Court;
- · reasons for judgment; and
- photocopies of Court documents which are available for search under Rule 4.07.4 of the *High Court Rules*.

### Library documents

The following documents are available freeof-charge from the High Court Library:

- High Court Bulletin, listing cases reserved, cases removed under section 40 of the *Judiciary Act* 1903 (Cth), and results of applications for special leave; and
- monthly list of library acquisitions.

In addition, paper copies of the library holdings list are available for purchase.

### Other documents

The following documents are available from the High Court free-of-charge:

- High Court sitting calendar;
- High Court business lists;
- High Court daily sitting lists;
- fees for filing, issuing or sealing a document or obtaining a service, pursuant to Schedule 1 of the *High Court of Australia (Fees) Regulations*;
- Scale of Professional Costs, pursuant to Schedule 2 of the High Court of Australia (Fees) Regulations;
- selected case summaries;
- brochure on the functions, powers, history and operation of the High Court, and features of the High Court Building in Canberra;
- brochure on courtroom practice in the High Court; and
- the High Court Registry Service Charter.

### FOI Procedures and Initial Contact Points

FOI contact officers will assist applicants to identify the particular documents they seek.

The availability of some Court documents is affected by section 5 of the *Freedom of Information Act* which provides that access is not available to a Court document under that Act unless the document relates to matters of an administrative nature.

If a request is to be refused on grounds appearing in sections 15(2) or 24(1) of the Act (insufficient information or unreasonable diversion of resources), applicants will be notified and given an opportunity for consultation. The only officers authorised to grant or deny access to documents under the Act are the Chief Executive & Principal Registrar and the Manager, Public Information of the High Court of Australia. If an applicant lives some distance from any point at which access is normally provided, consideration will be given to alternative arrangements to reduce inconvenience to the applicant.

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

Manager, Public Information High Court of Australia PO Box 6309 Kingston ACT 2604

 Telephone:
 (02) 6270 6998

 Fax:
 (02) 6270 6868

 Email:
 jmussett@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 following officers:

### Registry matters -

Senior Registrar Telephone: (02) 6270 6862 Fax: (02) 6273 3025 Email: crogers@hcourt.gov.au

All other matters -

Marshal Telephone: (02) 6270 6853 Fax: (02) 6270 6346 Email: jpelle@hcourt.gov.au

If necessary, arrangements can be made with the above officers to overcome any difficulties in physical access.

Inspection of public documents may be arranged at the following locations:

- Registry of the High Court Parkes Place Parkes ACT 2600
- Office of the High Court Registry Level 23, Law Courts Building Queens Square Sydney NSW 2000
- Office of the High Court Registry Level 17, Commonwealth Law Courts Building 305 William Street Melbourne VIC 3000
- Office of the Registry Level 6, Commonwealth Law Courts Building 119 North Quay Brisbane QLD 4000

- Office of the Registry Level 5, Commonwealth Law Courts Building 3 Angas Street Adelaide SA 5000
- Office of the Registry Level 6, Commonwealth Law Courts Building Victoria Avenue Perth WA 6000
- Office of the Registry Supreme Court Salamanca Place Hobart TAS 7000
- Office of the Registry Level 3, Federal Court of Australia State Square Darwin NT 0800

### Part VIII – Annexure B

### **Staffing Overview**

This Annexure comprises two tables which provide a profile of the Court administration's staffing as at 30 June 2009.

All High Court staff are employed under the *High Court of Australia Act* 1979 (Cth). Conditions of employment for staff below the SES level are contained in the High Court Administration Collective Agreement 2006-2009.

As at 30 June 2009 the High Court had 52 part-time and full-time ongoing staff, 32 part-time and full-time non-ongoing staff, and 24 casual staff.

### Staff Distribution

Staff distribution by branch/section, as at 30 June 2009

	Ong	joing	Non-o	ngoing	Casual	Total 2009	<i>Total</i> 2008
Branch/Section	Full-time	Part-time	Full-time	Part-time		2000	2000
CE&PR	4	1	1	-	-	6	2
Chambers	10	-	14	-	-	24	27
Corporate Services	9	7	2	2	3	23	36
Library	5	2	4	1	-	12	11
PI	1	2	1	-	12	16	-
Registry	7	4	5	2	9	27	30
Total	36	16	27	5	24	108	106

### Staff Classification

Ongoing and non-ongoing full-time and part-time staff by classification and gender, as at 30 June 2009

		Ong	oing		Ν	lon-or	ngoing		Ca	sual	-	Total	Total	
	Full-	time	Part	-time	Full-	time	Part-	time			2	009	2	008
Classification	F	Μ	F	М	F	Μ	F	М	F	М	F	М	F	М
CCRO	-	-	-	-	-	-	-	-	8	1	8	1	10	1
EL1	3	2	1	-	-	1	2	-	-	-	6	3	4	3
EL2	-	1	1	-	4	-	-	-	-	-	5	1	4	-
HCO1	-	1	3	1	-	-	1	-	-	3	4	5	5	7
HCO2	-	1	-	2	-	-	-	-	3	9	3	12	4	12
HCO3	4	-	4	-	1	-	2	-	-	-	11	-	11	3
HCO4	2	4	2	-	-	1	-	-	-	-	4	5	2	2
HCO5	2	1	1	-	8	7	-	-	-	-	11	8	10	9
HCO6	13	1	1	-	1	-	-	-	-	-	15	1	13	1
Office Holder	-	1	-	-	-	-	-	-	-	-	-	1	-	1
SES	-	-	-	-	2	2	-	-	-	-	2	2	2	2
Total	24	12	13	З	16	11	5	-	11	13	69	39	65	41
Grand Total		36		16		27		5		24		108		106



