



Judicial
College of
Victoria



2020/2021
Annual Report.

Wisdom shared.

About the Judicial College of Victoria.

The Judicial College of Victoria is where the Victorian judiciary comes for ongoing education and professional development. The College publishes a suite of highly valuable legal resources.

The College exists to inform and enrich. Everything we do, whether in-person, online or in digital formats, is designed to impart knowledge and insight. We support judges, magistrates, coroners and VCAT members to stay up to date and to develop the skills they need to perform at their best.

Consistent with our collegiate foundations, we also bring judicial officers together so they might share their experiences and collective wisdom with each other. We also connect them with leaders from other disciplines who can offer different perspectives.

Governance

The College was established with bipartisan support in 2002. The *Judicial College of Victoria Act 2001* provides for a Board, with overall responsibility for the College. The Board is chaired by the Chief Justice and comprises heads of the six Victorian jurisdictions and two Governor-in-Council appointees.

HEADS OF JURISDICTION

The Honourable Chief Justice Anne Ferguson (Chair)
Chief Justice of the Supreme Court of Victoria

The Honourable Justice Peter Kidd
Chief Judge of the County Court of Victoria

The Honourable Justice Michelle Quigley
President of the Victorian Civil and Administrative Tribunal

Her Honour Judge Lisa Hannan
Chief Magistrate of the Magistrates' Court of Victoria

Her Honour Judge Amanda Chambers
President of the Children's Court of Victoria
(1 July 2020 to 31 December 2020)

His Honour Judge John Cain
State Coroner, Coroners Court of Victoria

His Honour Judge Jack Vandersteen
President of the Children's Court of Victoria
(1 January 2021 – 30 June 2021)

DIRECTORS APPOINTED BY THE GOVERNOR IN COUNCIL ON THE NOMINATION OF THE ATTORNEY-GENERAL

Emeritus Professor Arie Freiberg AM
being a person who 'has experience as a member of the academic staff of a tertiary or other educational institution'

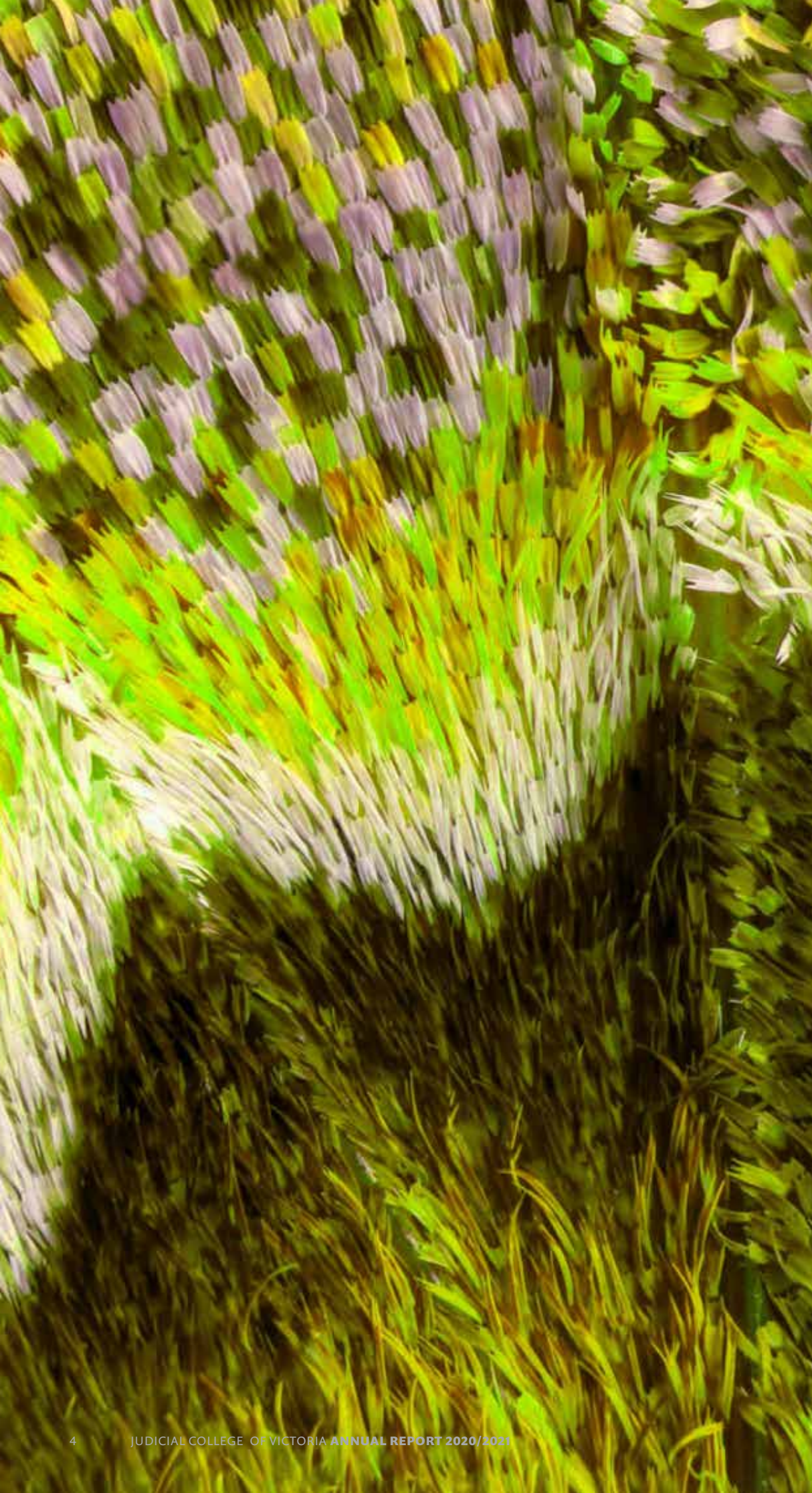
Mr Gregory Lee
being a person who has 'broad experience in community issues affecting courts'.

RESPONSIBLE BODY'S DECLARATION

In accordance with the *Financial Management Act 1994*, I am pleased to present the Judicial College of Victoria's Annual Report for the year ending 30 June 2021.



The Honourable Anne Ferguson
Chief Justice and Chair of the Judicial College of Victoria
18 October 2021



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Message from the Chair.

This year, the effects of the pandemic continued to be felt across the community.

Ongoing lockdown measures and restrictions impacted the operations of Courts, the Tribunal and the delivery of justice more broadly.

Inherent in this change were opportunities for growth and transformation. While the College has continued to excel at providing judicial education and current information to its audience, it has also adapted to evolving needs and priorities.

All College events during the reporting year were delivered online, providing large numbers of judicial officers across Victoria greater access and flexibility to participate remotely. Webinars have also transformed the College's business, allowing judicial officers to remain connected and up to date, as they shared their judicial experiences.

In particular, the College has supported judicial officers with a suite of podcasts on judicial life and programs focussed on wellbeing.

The Heads of Jurisdiction also had access to guidance from international leadership expert Dr Peter Shaw. Through individual coaching sessions, Dr Shaw has worked with judicial leaders to identify how best to strike the balance between their strategic role and the need to stay agile in a fast-changing environment.

The College has continued to produce a valuable range of Coronavirus resources for the judiciary and the wider legal profession. These resources cover jurisprudence, judge alone trials and court craft, as well as guidance to assist with operational impacts of the virus.

This year, the College also began work on important education content for the judiciary in accordance with the recommendations of the Review of Sexual Harassment in Victorian Courts. Prevention of sexual harassment and other conduct issues is an absolute priority, as much for the College Board as it is for the Courts and VCAT. The College will work on delivering this educational content across online, digital and in-person formats for all Victorian judicial officers, including new judicial officers.

This year we farewelled Judge Amanda Chambers from the Board, as she concluded her term as President of the Children's Court. I thank Judge Chambers for her contribution over six years to the College's leadership and I acknowledge her guidance of judicial education in the Children's Court. I also formally welcome to the Board the new President of the Children's Court, Judge Jack Vandersteen.

On behalf of the Board, I acknowledge the dedicated work of the Chief Executive Officer, Samantha Burchell, and her committed team, in navigating this period of transition. I would like to also thank the many presenters who have shared their knowledge and experience, and members of the judiciary who gave their time generously to assist their colleagues.

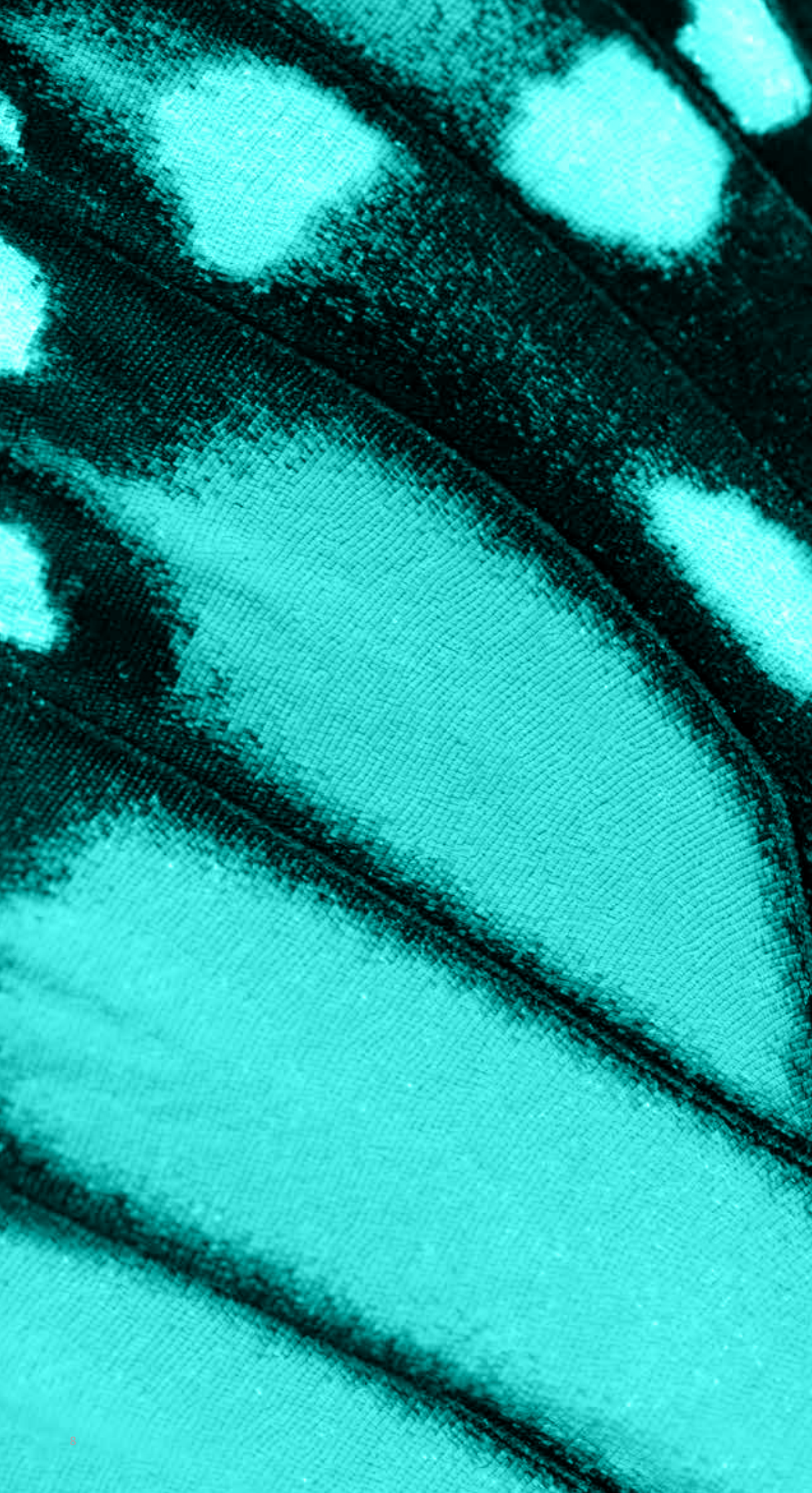
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The Honourable Anne Ferguson
Chief Justice and Chair of the Judicial College of Victoria



“ Inherent in this change were opportunities for growth and transformation. While the College has continued to excel at providing judicial education and current information to its audience, it has also adapted to evolving needs and priorities. ”



COCOON

by Simon Armitage

Where did the world go?
Once round the sun then landed us right here
Back where we started from
Conquistadors of the high street and malls
Bold explorers of swimming baths and service stations
And superstores. Pioneers of the new world
Which is the old world wearing a nervous smile
Think of your hand or arm brushing actual skin
Imagine breathing a stranger in
First contact, close encounters
A butterfly yawns and hoists its new born wings
To the full blown dawn
Once round the sun then the doors open and
Touch wood, cross fingers, cue fanfare
Out we come.



Message from the CEO.

The global pandemic presented new challenges this year. In Cocoon, Simon Armitage, the current Poet Laureate of the United Kingdom, articulated some anxieties accompanying the end of lockdown. Are we back where we started from? Or are we forever changed, as are many of our beliefs about how we do things?

The College is not immune from this tension. We may never return to 'normal'. But what should we seek to preserve of the old ways? Maybe we can marry the old with a bold, new direction.

We remain true to our collegiate foundations with the promise of 'wisdom shared'. This beautifully simple expression honours learning from and with peers, leaders and elders. It also sets an expectation that everything we do will impart knowledge and insight. These values remain unchanged.

It's how we engage and connect that has evolved. In February 2021, the senior staff of the College gathered in the Warren Learning Centre for the last time before the most recent lockdowns. Together we focussed on our strategy, given our fundamentally altered circumstances. I'm no sailor, but to use a nautical metaphor we were 'changing tack'.

Later, in June 2021, the Board endorsed new strategic directions that see us refocussing our attention on the College's core Victorian judicial audience and expanding online and digital education and content delivery. We will, of course, continue to offer in-person events which are central to a collegiate experience, but only when safe and appropriate for the success of the occasion. To make good on this strategy, we resolved to accelerate the development of the necessary technological capability with a 'digital build' to properly house and make accessible content in a range of formats.

Having set this new direction, online and digital education and content have expanded exponentially. Live webinars are now a feature of the College calendar; the experience has been elevated through the addition of interactive discussions, live polling and virtual breakout rooms. Events are augmented with complementary videos, audio and web content. We have also embraced podcasts with Judicial Life – our very own series of audio conversations relating to the work of judicial officers. Our audience can access this content 'on demand', irrespective of their location, creating a learning experience that is convenient, enduring and suitable for judicial officers who are busier than ever. In times that can otherwise seem a blur, these are exciting developments.

What of the months ahead when the initial impacts of the pandemic become yesterday's story? Well, the College is already focussing on the needs of the over 100 new Victorian judicial officers appointed during the time of COVID. Maybe they are the 'pioneers of the new world'?

We are responding to the recommendations of the Review into Sexual Harassment in Victorian Courts released earlier in 2021, which specifically address the College. Indeed, occupying judicial office entails all the responsibilities, challenges and rewards of organisational life within the courts as workplaces. This is very significant in terms of 'wisdom shared'. The conversation about conduct, ethics and the judiciary in this context has started; but there is more for us to do.

I extend my thanks to Chief Justice Ferguson, Chair of the College, and the Board members for their guidance and leadership of the College as together we navigate change and complexity on multiple fronts. Their support is essential to the success of the College.

And a word or two about my colleagues, the staff of the College, who have continued to work from various lockdown locations across suburban Melbourne and regional Victoria, while juggling home schooling, caring for others and managing the often wearisome nature of our situation. Despite the times, they have come together as a team to offer, in innovative ways, a rich and full calendar of judicial education; and to research and write our incredibly valuable legal resources. I am grateful to them for their commitment, support of each other and for embracing the challenge of change.

So, on that note, I end as I started, with the hopeful words of the Poet Laureate and the beauty and tragedy of the butterfly:

**A butterfly yawns
and hoists its new born wings
To the full blown dawn
Once round the sun
then the doors open and
Touch wood, cross fingers,
cue fanfare
Out we come.**

Samantha Burchell
Chief Executive Officer

Welcome to judicial life.

A focus for the College this year past has been the experiences of new judicial officers.

Sitting as we do at the intersection of the six Victorian jurisdictions, the College has a keen awareness of the growing number of those transitioning to judicial roles at the most challenging of times. From 1 July 2020 to 30 June 2021, there were over 30 new judicial appointees, as well as almost 30 elevations or other appointments. During the period of the global pandemic to date (from March 2020 to September 2021), the total number new appointments has exceeded 100.

While the College recognises that the pandemic has significantly impacted court users and waiting lists, there has also been an impact on judicial officers themselves. Many new appointees will have their transition and induction disrupted by COVID. Others may experience a heightened sense of isolation. New (and more experienced) judicial officers have had to adapt to the unfamiliar role of managing online courts or remote hearings and trials.

Hence the educational needs of the cohort of recently appointed judicial officers will be a priority for the College in the months to come. Judicial skills such as judgment-writing and court craft will be on the agenda. We will continue our series on the fundamentals of evidence law, an essential area of legal knowledge. And our attention will again be on judicial wellbeing, as the demands of the judicial role continue to grow.

The year at a glance.

In 2020/21, the College delivered almost 50 education events online as live webinars, interactive forums, facilitated discussions and podcasts. We also collaborated in more than 25 additional events.

We reached audiences in Melbourne, across suburban and regional Victoria, in other States of Australia and internationally.

Judicial College of Victoria: 2020-21 Education

VCAT Facilitated Peer Group Session 5	16/07/2020
Leading Member Wellbeing - Forum 2, Group A (VCAT)	16/07/2020
Leading Member Wellbeing - Forum 2, Group B (VCAT)	20/07/2020
Leading Member Wellbeing - Forum 2, Group C (VCAT)	20/07/2020
Shepparton Magistrates Workshop: Trauma-informed Practice in Family Violence	23/07/2020
VCAT Facilitated Peer Group Session 6	30/07/2020
Family Violence Lead Magistrates' Workshop: Leading in Uncertain and Changing Times	30/07/2020
Family Violence Lead Magistrates' Workshop: Leading in Uncertain and Changing Times	6/08/2020
Leading Member Wellbeing - Forum 3, Group A (VCAT)	10/08/2020
Cyber, Courts and Community Series: Technology Facilitated Abuse	11/08/2020
Leading Member Wellbeing - Forum 3, Group B (VCAT)	13/08/2020
Leading Member Wellbeing - Forum 3, Group C (VCAT)	17/08/2020
Leading Wellbeing Conversations - Forum 1 (Coroners Court)	18/08/2020
VCAT Facilitated Peer Group Session 7	27/08/2020
Leading Wellbeing Conversations - Forum 2 (Coroners Court)	1/09/2020
Koori Twilight: Speaking up for Budj Bim Cultural Landscape	15/10/2020
Leading Wellbeing Conversations (Supreme Court)	20/10/2020
Identifying Communication Issues with Vulnerable Witnesses in the Courtroom	21/10/2020
VCAT Tribunal Craft	22/10/2020
Leading Excellence and Wellbeing (Magistrates' Court)	27/10/2020
Leading Excellence and Wellbeing (Magistrates' Court)	5/11/2020
2020 Interrupted: Judicial Wellbeing in Trying Times (Supreme Court)	10/11/2020
Motivational Interviewing with Helen Mentha	13/11/2020
Understanding Electronic Monitoring: A New Sentencing Option for Magistrates	16/11/2020
Family Violence in an Online Environment: Practice Issues for Magistrates	23/11/2020
Motivational Interviewing with Helen Mentha	27/11/2020
Drug Court Education: Communication, Connection & Collaboration	4/12/2020
Heidelberg Specialist Family Violence Court Program - Unit 1	9/12/2020
Frankston Specialist Family Violence Court Program - Unit 1	29/01/2021
Family Violence Lead Magistrates' Workshop - Stalking: Targeted Violence	19/02/2021

Judicial College of Victoria: 2020-21 Education (continued)	
Koori Twilight: 30 Years and Counting	25/02/2021
Drug Court Education Program: Working with Values	26/02/2021
Drug Court Foundations	26/02/2021
Drug Court Education Program: Engaging with Emerging Issues and Complexity	5/03/2021
VCAT Tribunal Craft	11/03/2021
Frankston Specialist Family Violence Court Program - Unit 2	19/03/2021
Release of Judicial Life conversation series	22/03/2021
Heidelberg Specialist Family Violence Court Program - Unit 2	31/03/2021
Where stress presides: Latest research findings	20/04/2021
Coroners Court Conference: Shining the Light	22/04/2021
Supreme Court 360 Degree Pilot Program	April-June 2021
Frankston Specialist Family Violence Court Program - Unit 3	21/05/2021
The Intimate Terrorism of Family Violence	25/05/2021
Koori Twilight: Restorative Justice with Aunty Lois Peeler	3/06/2021
Family Violence Lead Magistrates' Workshop - Emerging Family Violence Practice Issues: Theory vs Practice	11/06/2021
Heidelberg Specialist Family Violence Court Program - Unit 3	16/06/2021
Sentencing: What's in a name?	17/06/2021
VCAT: What is Coercive Control?	22/06/2021
Evidence Law Essentials: Procedural Considerations	24/06/2021

2020-21 Court Collaborations	
Leadership coaching with Dr Peter Shaw	July 20 - June 21
County Court Webinar Series: 2020 Interrupted – Judicial Wellbeing in Trying Times	12/08/2020
County Court Webinar Series: Technology tips - Lessons Learned in COVID-19	20/08/2020
County Court Webinar Series: Preserving the intention of the Koori Court - How the County Court Koori Court has adapted to virtual hearings	26/08/2020
Health and Wellbeing (County Court staff)	17/09/2020
County Court Webinar Series: Managing the challenges of COVID-19 in Victoria's prisons	17/09/2020
Tuning In to Switching Off – Seminar 1 (Coroners Court)	21/09/2020
Tuning In to Switching Off – Seminar 2 (Coroners Court)	28/09/2020
County Court Webinar Series: From Avoidance to Zeal: Ethical considerations in judges' use of social media	7/10/2020
County Court Webinar Series: Impact of COVID-19 in the Sphere of Youth Justice	22/10/2020
County Court Webinar Series: CISP - Complex cases, further options	18/11/2020
Vicarious Trauma: Managing the Impact (Supreme Court of Victoria Associates & Tipstaves)	16/02/2021
County Court Commercial Division Planning Day	26/03/2021
Appeals Workshop (County Court)	14/05/2021
Trends in obesity and chronic disease with Professor Stephen Simpson (Coroners Court)	24/06/2021

2020-21 International, Interstate and Other Education	
Stress, Vicarious Trauma and the Work of Government Lawyers (Victorian Government Solicitor's Office)	30/07/2020
Leading Courts through COVID-19: Judicial Wellness (Free State High Court, South Africa)	21/08/2020
What we know about Judicial Stress (Free State High Court, South Africa)	28/08/2020
Judicial Stress: The Unmentionable and the Undeniable (Northern Ireland judiciary)	15/09/2020
2020 Interrupted: Judicial Wellbeing in Trying Times (NSW Judicial Commission)	18/11/2020
2020 Interrupted: Maintaining Wellbeing in Trying Times (Human Rights Law Centre)	24/11/2020
Lawyer Stress: The Unmentionable and the Undeniable (Four Jurisdictions Family Law Conference, UK)	31/01/2021
Managing Stress and Maximising Wellbeing (South Australian Employment Tribunal)	19/03/2021
Judicial Wellbeing and its implications for Judicial Integrity (United Nations - Global Judicial Integrity Network)	21/05/2021
Judicial Wellbeing: Latest research findings and current experiences (State Courts of Singapore)	31/05/2021
Judicial Wellbeing: The work of judicial registrars (Federal Court of Australia)	22/06/2021

The College continues to research, write and maintain a suite of digital publications critical to the delivery of justice in Victoria.

Our bench books and other resources are used widely by the judiciary, the legal profession and academics.

In 2020/21, we also shared our expertise to complete projects on a fee for service basis for interstate jurisdictions.

Judicial College of Victoria Publications
Charter of Human Rights Bench Book
Children's Court Bench Book
Civil Juries Charge Book
Civil Procedure Bench Book
Coroners' Bench Book
Criminal Charge Book
Criminal Proceedings Manual
Disability Access Bench Book
Family Violence Bench Book
Guide to Guardianship and Administration Act Guide 2019
Open Courts Bench Book
Personal Safety Intervention Orders Bench Book
Serious Injury Manual
Uniform Evidence Manual
Victims of Crime in the Courtroom: A Guide for Judicial Officers
Victorian Sentencing Manual and Case Summary Database
2020-21 Publications Projects
QCAT Guardianship Bench Book
South Australian Criminal Trials Bench Book

Judicial life.

Sharing experiences and collective wisdom

JUDICIAL LIFE PODCAST SERIES

Judicial officers operate at the highest level of intellectual capacity, which can lead to mental fatigue by the end of the workday. Providing opportunities for learning that are educative and informative but also enjoyable is important in reducing learning fatigue.

Our Judicial Life podcast is hosted by actor Caroline Craig. It has added to the education resources of the College and increased reach and engagement with judicial officers via conversations and stories relevant to their role and life in the law.

This first season looked at topics including current challenges in the reliability and admissibility of forensic evidence, the life of a Koori Court Elder, and how we listen and respond to family violence.

The College is planning a second season with episodes focussed on sexual harassment, wellbeing, judicial work in regional Victoria, the transition from practice to the Bench and overcoming barriers to judgment writing.

'Reading anything cover to cover outside work is daunting given the amount of constant reading during our day jobs.'

JUDICIAL OFFICER FEEDBACK

'Thank you for these conversations...'

The College continues to produce high quality material and the level of relevance and professionalism with which it approaches this work is much appreciated by judicial officers in Victoria and beyond. I can only imagine the kind of effort which such a series requires but it would be valuable to continue such a production. The recordings you have compiled will be very successful. Congratulations.'

JUDICIAL OFFICER FEEDBACK



Judicial Life.

Judicial life.

Navigating uncertain times

JUDICIAL WELLBEING

Guided by the judicially led Coronavirus and Judicial Wellbeing Reference Group, the College's the wellbeing work has been more important than ever throughout the pandemic.

Using the Judicial Peer Support Framework, initially developed by the College in 2019, our Judicial Wellbeing Advisors have engaged with judicial leaders in several jurisdictions to facilitate discussion about practical strategies to support proactive wellbeing conversations with their peers and those they lead.

The '2020 Interrupted' webinar delivered to the Supreme and County Courts of Victoria articulated and addressed specific stressors caused by the pandemic and discussed how they interact with the pre-existing stressors of judicial work.

The College also designed webinars to support court staff. The Judicial Wellbeing Advisors provided guidance to County Court and Coroners Court staff to manage additional stress, particularly when delivering court services remotely. They also provided support to Supreme Court Associates and Tipstaves regarding the prevention and management of vicarious trauma.

In recognition of the expertise that our Judicial Wellbeing Advisors have developed in working with the judiciary, the College continues to be called upon to deliver wellbeing programs for organisations beyond the courts in the legal and justice sectors locally, nationally, and internationally.

WHERE STRESS PRESIDES

The latest findings arising from Judicial Wellbeing Advisor, Carly Schrever's PhD research on judicial stress were published in May 2021.

These findings address the question of which judicial officers experience the most stress, and why.

They confirm empirically that it is judicial officers in the high-volume, lower courts—magistrates—that are under the most stress, exacerbated by reduced experiences of autonomy and relatedness.

Carly presented her findings to the judiciary in a webinar chaired by Chief Justice Anne Ferguson. The highly engaged audience included judicial officers from across Australia, New Zealand, Singapore and South Africa.

The research also drew attention from respected media outlets including the ABC's Law Report, which featured a joint interview with Carly and Chief Magistrate Lisa Hannan. Discussing the practical implications of the research, the interview also addressed the series of measures the Magistrates' Court of Victoria has implemented to reduce judicial stress, from improved induction processes to workload management.

Responding to a question about the measures, Chief Magistrate Hannan said:

'...we are very open in our discussions about welfare...welfare is something that the magistrates now feel free to discuss and that has a lot to do with research such as Carly's...it's really been empowering in terms of allowing magistrates the space to talk about these issues.'

Opportunities for feedback and self-awareness

SUPREME COURT OF VICTORIA: 360-DEGREE FEEDBACK

The College has conducted a newly refreshed 360-degree program for the Supreme Court of Victoria.

The College developed the original 360-degree feedback program in 2006 in response to concerns raised by many judicial officers that they do not receive meaningful feedback about how they are performing in their role. Since then, over 95 judicial officers have undertaken a 360-degree survey including the Chief Justice of the Supreme Court, the President of the Court of Appeal, the Chief Judge of the County Court, and the President of VCAT. The program has been so successful that it has been replicated in other jurisdictions in Australia and internationally.

Participants in the 360-degree feedback process receive confidential and formalised survey feedback on how they are carrying out their role from others in the justice system, including advocates who appear before them and judicial and non-judicial colleagues.

This year, the College provided an additional step in the feedback process, which allowed participating judges to personalise the survey to the specific areas of strength and individual challenges faced in their judicial role.

'The feedback obtained was instructive and helpful. The way in which the programme is delivered and explained is first class... Keep it up?'

'I found the process very reassuring and uplifting.'

JUDICIAL OFFICER FEEDBACK

'Judicial wellbeing is of the utmost importance, the better we understand which sections of the judiciary experience the most stress and why, the better we are placed to develop targeted solutions, and provide resources to support judicial wellbeing. Which is a positive thing in and of itself, for the sake of the individual judicial officer, but also for the administration of justice and the broader community we all serve.'

CHIEF JUSTICE ANNE FERGUSON



Law.

Peer-to-peer learning

FUNDAMENTALS OF EVIDENCE

A strong working familiarity of evidence law is a core component of judicial work.

To assist judicial officers better understand the operation, and application, of the *Evidence Act 2008 (Vic)*, the College has commenced a series on the ‘Fundamentals of Evidence’ that will continue throughout 2021 and 2022. With a focus on the needs of magistrates, the series is also relevant to judicial officers in other jurisdictions.

In the first webinar, Justice Terry Forrest and Judge Sarah Leighfield presented on a range of procedural topics, including illegally obtained evidence, improper questions, unfavourable witnesses, sworn vs unsworn evidence and compellability in the context of family violence proceedings and spousal evidence.

Future topics will include relevance, the hearsay rule and opinion evidence.

The series is augmented with Key Principles resources developed and designed by the College.

‘That was really fantastic. One of the best sessions I think I have participated in. Punchy, great presenters. Really relevant. Well done!!’

JUDICIAL OFFICER FEEDBACK

Staying up to date

BENCH BOOKS

‘The bench books are superb publications. The source of truth for so much of what we do.’

JUDICIAL OFFICER FEEDBACK

This year, we published revisions to the Criminal Charge Book, the Criminal Proceedings Manual, and the Sentencing Manual in response to new case law and legislation.

Significant updates included:

- the addition of new statutory murder and sexual offence directions to the Criminal Charge Book.
- the Sentencing Manual was updated in response to several Court of Appeal decisions, which dealt with matters including disadvantage and sentencing, gravity of offending and personality disorders.
- over 1500 summaries of sentencing cases from the Victorian Court of Appeal and the County Court were published.



CORONAVIRUS LIBRARY

During the ongoing pandemic, we have maintained and expanded our Coronavirus library. The library now includes resources on jurisprudence, Victoria’s emergency laws, judge-alone trial applications and proceedings, court operations and judicial wellbeing. Justice Maree Kennedy and Magistrate Hugh Radford also provided editorial assistance for resources on coronavirus and contracts.

SENTENCING: WHAT’S IN A NAME?

Brown v The Queen [2021] VSCA 212, resolved the issue of whether courts can consider personality disorders in sentencing, and was also the subject of our webinar ‘Sentencing: What’s in a name?’.

Justice Leslie Taylor adeptly chaired a lively evening of discussion about how offenders with personality disorders should be treated in the same manner as an offender relying on any other impairment of mental functioning, including mental illness and cognitive impairment.

Tim Marsh, counsel in *Brown* presented on the implications of the case in terms of sentencing and what judges should expect from barristers when the offender has a personality disorder. Associate Professor Andrew Carroll, who gave expert evidence in *Brown*, provided a clinical overview of the definition of ‘personality disorder’.

APPELLATE DECISIONS AND THE COUNTY COURT OF VICTORIA

Recognising the high volume of Court of Appeal judgments, the County Court holds three seminars a year to ensure all judges hearing criminal cases in that jurisdiction are kept up to date with significant appellate decisions. Our Director Judicial Information Services provides research services and reference materials to support the Chief Judge and the Head of the Criminal Division present to their fellow judges and stimulate discussion.



Law.

Innovation

REVOLUTIONISING THE USE OF BENCH BOOKS AND DECISION WRITING THROUGH TECHNOLOGY

Our Judicial Information Advisor commenced an important project which aims to significantly reduce the time judicial officers spend preparing jury directions.

The College's civil and criminal charge books have long been recognised as essential tools in assisting judicial officers to carry out the unique and challenging task of directing juries. These charge books contain model jury directions, which judicial officers can download and adapt for the circumstances in an individual case.

The College has piloted new technology, which allows for the automation of jury directions, bringing greater efficiency and speed to what can be a tedious manual process. By responding to a series of short questions, the system will automatically generate a jury direction to the specific requirements of a particular case. Feedback from judicial officers on the new system has been extremely positive.

Our experiences with the pilot have extended into the Magistrates' Court and VCAT, where we are working with those jurisdictions to apply similar technology to automate aspects of the decision-writing process. By providing magistrates and tribunal members with a template draft decision, which they will adapt based on the evidence and arguments in the case, the technology aims to streamline the process without undermining the judicial officer's decision-making responsibilities. Preliminary testing has uncovered a high degree of support for the use of the technology in these jurisdictions.

Collaboration

SCHOLARSHIP FOR THE LEGAL COMMUNITY

The College has commenced work on 'Scholarship for the Legal Community' – a curated selection of research summaries of recently published academic writing from local and international journals to support judicial decision-making and to promote the coherent development of the law.

Led by the President of the Court of Appeal, Justice Chris Maxwell AC, and to be launched in late 2021, this resource will foster greater engagement between the judiciary, the academy, and the legal profession by enabling a shared experience of the latest pieces of doctrinal research in significant and emerging areas of the law.



Sharing expertise

SOUTH AUSTRALIAN CRIMINAL CHARGE BOOK

We have concluded work on the South Australian Criminal Charge Book, our Judicial Information Advisor, Matthew Weatherston, receiving high praise for his work:

'... I agree that we have produced something that will be of great value to the judiciary and the profession. Of course, that is largely due to your incredible efforts over the last few years. The project would quite literally have not got off the ground if it weren't for your involvement. But more than that, each of us on the committee have been incredibly impressed with the quality and efficiency of the work that you have done. So, thank you very much for all that you have done...'

JUSTICE SAM DOYLE, SUPREME COURT OF SOUTH AUSTRALIA

GUARDIANSHIP BENCH BOOK FOR THE QUEENSLAND CIVIL AND ADMINISTRATIVE TRIBUNAL

We have also finalised a Guardianship Bench Book for the Queensland Civil and Administrative Tribunal, which provides in depth assistance to members hearing guardianship matters in Queensland.

Skills.

The power of practice and observation

VCAT TRIBUNAL CRAFT

Court craft is an important component of a judicial officer’s skill set. In this iteration of the College’s well-regarded program, VCAT Members, from across the Divisions, received online training on the necessary mental and physical skills required to manage a hearing room. Trainers, Simon Wood and Angela Twigg and senior VCAT Members, brought years of experience and expert assistance to VCAT members to practice their tribunal craft.

In a supportive and encouraging environment, each Member was provided with the opportunity to role-play a challenging scenario and attempt different techniques and approaches to strengthen their tribunal room management.

IDENTIFYING COMMUNICATION ISSUES WITH VULNERABLE WITNESSES IN THE COURTROOM

Following the development of the ‘Ground Rules Hearings’ and ‘Managing the Questioning of Vulnerable Witnesses’ videos, we delivered an online event focussing on identifying communication issues with vulnerable witnesses in the courtroom. A diverse audience of judicial officers heard from Professor of Cognitive Psychology, Pamela Snow, in a live panel discussion with Judge Meryl Sexton, Magistrate Belinda Wallington, Magistrate Jennifer Bowles and Judicial Registrar Mark Pedley. Attendees also viewed a presentation by Professor Snow focussing on language and how communication issues may present in the courtroom.

MOTIVATIONAL INTERVIEWING

This online motivational interviewing workshop, facilitated by clinical psychologist, Helen Mentha, explored the theory and skills of motivational interviewing, as well as its practical application in the courtroom.

Motivational interviewing techniques provide judicial officers, particularly those working in a therapeutic context, with a framework for guiding conversations about behaviour change. It can be a useful tool for judicial officers to assist offenders to resolve ambivalence and deepen motivation to pursue change.



First Nations.

Each year the College collaborates with the Judicial Officers' Aboriginal Cultural Awareness Committee (JOACAC) to raise judicial officers' understanding of cultural and socio-economic issues affecting those First Nations people who come before the courts.

The 30th anniversary of the Royal Commission into Aboriginal Deaths in Custody

April 2021 marked 30 years since the Final Report of the Royal Commission into Aboriginal Deaths in Custody was tabled in Federal Parliament. It was a seminal moment in our nation's history.

The Royal Commission's 339 recommendations outlined fundamental changes necessary to stop the alarmingly high rates of First Nations deaths in custody. Sadly, many of the recommendations are yet to be implemented.

A CONVERSATION WITH SENATOR PATRICK DODSON

It was a privilege to hear Rona Glynn-McDonald, in conversation with Senator Patrick Dodson discussing his role in the Royal Commission into Aboriginal Deaths in Custody.

Senator Dodson, a Yawaru man from Broome, has dedicated his life to encouraging the improvement of relationships between Indigenous and non-Indigenous Australians. Rona, a young Kaytetye woman with ties from Central Australia, aspires to do the same with Common Ground, a First Nations-led not-for-profit, by sharing stories of culture.

Senator Dodson recollected that at the time of the report, Aboriginal issues were of national importance, and not political. Now, he sees arguments between the States and Federal Governments as 'a political ruse thrown into avoid responsibility and accountability'.

'We need cross border and cross political collaboration. It needs a common approach'. On that, our presenters and our audience, found common ground.

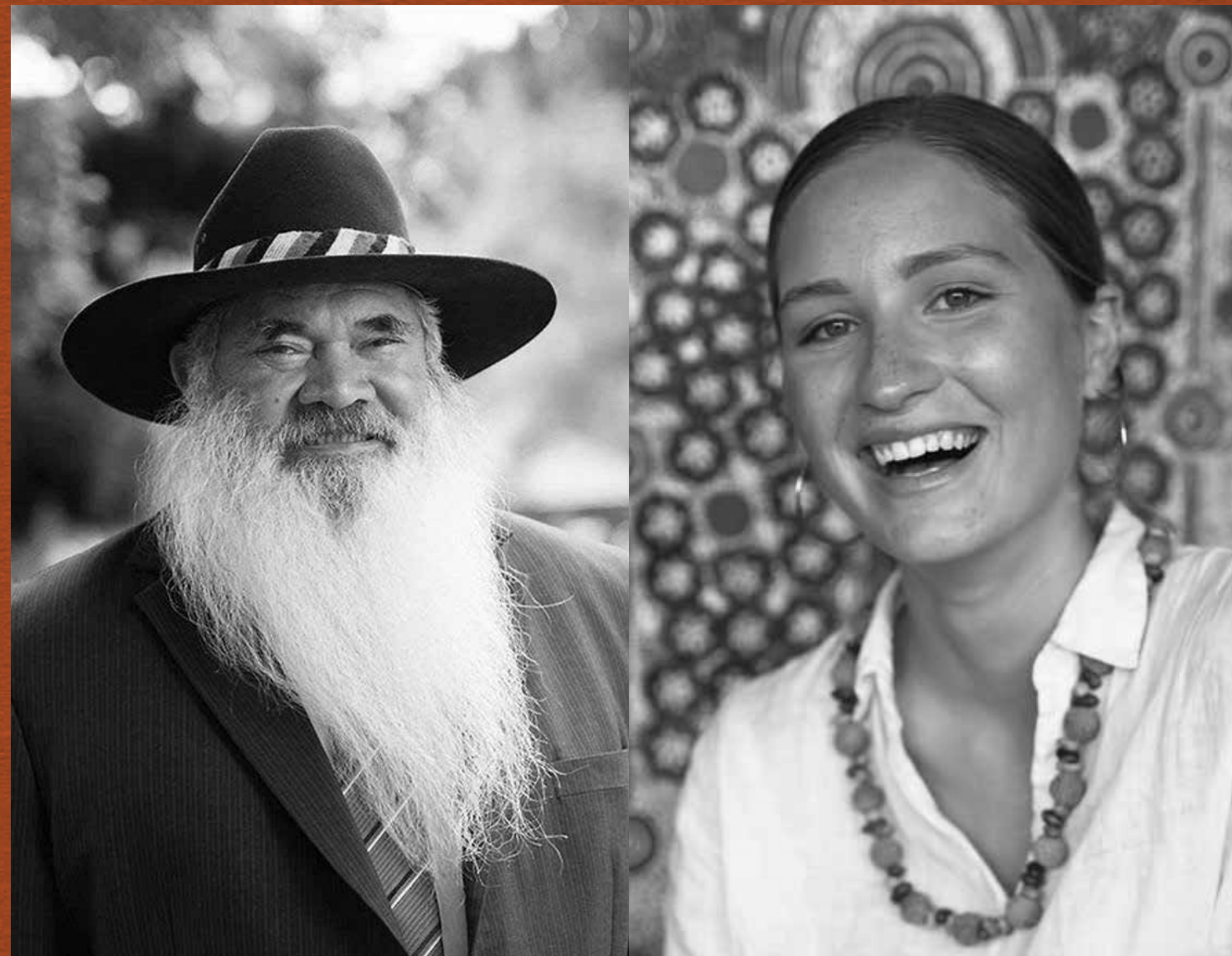
30 years on, there is still much work to do.

*'I've always been an optimist...
despite the dark clouds'*

SENATOR DODSON

*'Storytelling is at the heart of this conversation...
examining the past, the present and the future.'*

RONA GLYNN-MACDONALD



First Nations.



COURTS AND THE PROMISE OF RESTORATIVE JUSTICE

Chaired by Magistrate Rose Falla, this program explored how restorative justice works and how mainstream courts can provide meaningful therapeutic interventions for our First Nations people.

Speaking from her position as Chair of the Eastern Metropolitan Regional Aboriginal Justice Advisory Committee (RAJAC), Dr Lois Peeler AM provided historical context and urged listeners to heed the Royal Commission’s recommendations by finding solutions that could benefit the community as an alternative in addressing criminal behaviour and working towards healing.

Aunty Lois expressed her passion for ‘using education, as a means of improving the situation of our people, and to provide opportunities for our youth’.

Dr Alikki Vernon and Dr David Moore, specialists from the Australian Association for Restorative Practice explained restorative justice and restorative practices, highlighting the development of the RAJAC led restorative justice pilot ‘Lotjbadhan’, which means ‘talking together’ in the Yorta Yorta language. Dr Vernon and Dr Moore provided examples of how restorative justice can assist families and communities to resolve disputes and conflict through group conferencing in a culturally safe and responsive manner.

They considered the challenges to implementing restorative practices more extensively– including as a mechanism to enhance therapeutic jurisprudence.

Voice and a celebration of history, culture and achievement

SPEAKING UP FOR BUDJ BIM CULTURAL LANDSCAPE

Speaking with great warmth and insight about a history filled with ‘invasion, colonisation and concentration’, Damein Bell, CEO of the Gunditj Mirring Traditional Owners Aboriginal Corporation, presented to judicial officers and Koori community members.

In conversation with Justice Michelle Quigley, Damein explained the complex journey towards recognition and protection of the Budj Bim cultural landscape in southwestern Victoria.

He acknowledged the strength and resilience of the Gunditjmara people whose perseverance culminated in 2019 with the Budj Bim landscape receiving World Heritage recognition exclusively for its Aboriginal cultural significance.

Damein discussed the challenges in working within a white fella system: ‘...with any rules or legislative change there needs to include that these are expressly not to the detriment of Aboriginal people, Aboriginal Country, Aboriginal Culture’.



SELF – DETERMINATION ACTION PLAN 2020 – 2024

June 2020 marked the launch of the College’s Self-Determination Action Plan 2020 – 2024, with Gunai woman Traysy Kay, Koori Programs and Policy Manager at Dhumba Murmuk Djerring (Koori) unit presenting to staff on her ‘learning journey’.

Traysy’s story provided valuable context to the influential role of education in shaping community, and healing relationships, which contribute to improved outcomes for Aboriginal and Torres Strait Islander persons encountering the justice system.

The Self-Determination Action Plan focusses on promoting a Koori-inclusive courts environment for staff, judicial officers and Koori agencies and community within Victoria. With the placement of self-determination at the centre of its strategy, it aims to apply principles to drive system, structure and service delivery to reflect the aspirations of Victorian Aboriginal communities.

Non Legal Knowledge.

CYBER, COURTS AND COMMUNITY: TECHNOLOGY-FACILITATED ABUSE

Chaired by Magistrate Ann Collins, this webinar focussed on technology-facilitated abuse, that sees perpetrators weaponise phones, GPS systems, smart watches, social media and other technologies to abuse, threaten, control, harass, and stalk. It can take many forms and can even go undetected by victims, impacting their emotional and financial wellbeing, as well as their safety.

ESafety Commissioner, Julie Inman Grant, provided a comprehensive overview of this form of abuse; the statistics, the various insidious methods used by perpetrators and the ‘red flags’.

Professor Heather Douglas, University of Queensland, discussed her study of the impacts this abuse has on victim-survivors, describing their lived experience. Finally, barrister Emma Heggie joined the panel for discussion of a technology-facilitated abuse scenario. Ms Heggie contributed practical tips for judicial officers to help identify and respond to this type of abuse.



‘An extremely complex topic [that] was invaluable as a contribution for my professional and personal life.’

JUDICIAL OFFICER FEEDBACK



Social Context.

Family violence

Domestic abuse is a corrosive presence in our society and causes immeasurable harm to individuals and families. The College has developed a comprehensive program of family violence education across all Victorian jurisdictions to support the education needs of judicial officers in this complex area.

Our foundational course, The Intimate Terrorism Of Family Violence, draws on the latest research in this area and is recommended for all new judicial officers to give them the skills they need to understand the context and causes of family violence. In May 2021, judicial officers from a number of jurisdictions attended a day-long program on the issue and had access, both before and after the program, to a suite of foundational family violence resources.

Our regular sessions for the Family Violence Lead Magistrates dealt with the current challenges facing the community. The College examined the impacts of the pandemic on family violence and the Court, including the challenges posed by hearing matters online and the use of electronic monitoring as a new sentencing option. We turned our attention to the topic of leadership, focussing on the skills required of Lead Magistrates to guide their courts and staff through the rapid change, uncertainty and the high volume of family violence matters. We also continued our focus on core family violence practice issues, including a session on stalking led by Associate Professor Troy McEwan.

The College has also continued multidisciplinary training to Victoria’s specialist family violence courts in Heidelberg and Frankston. Participants heard from the former Chair of the Royal Commission into Family Violence, the Honourable Marcia Neave AO, and a number of individuals who work with the court to deliver family violence support and services to court users.

‘It was relevant, interactive and so very worthwhile. Collaborations will definitely arise from the day. It was inspiring to be part of a group of professionals all wanting to make a difference to families who experience family violence.’

PARTICIPANT FEEDBACK

VCAT: WHAT IS COERCIVE CONTROL?

Over 100 VCAT members heard Jess Hill, award-winning author of ‘See what you made me do’, discuss the corrosive and destructive impacts of coercive control and the potential use by perpetrators of tribunal hearings to continue abusing their victims.

Members had the opportunity to practice scenarios to explore how coercive control can play out in a range of tribunal matters. The program gave participants the opportunity to reflect on situations where coercive control may be apparent, to consider how to manage those dynamics and how to communicate in a way that is empowering rather than traumatising to its victims.

‘A very thoughtful and insightful presentation of a sensitive and confrontational topic.’

‘Informed presenters unpacking a delicate issue.’

‘I am aware now that I have seen and heard some of these behaviours and now can put a name to them.’

JUDICIAL OFFICER FEEDBACK

DRUG COURT: WORKING IN COLLABORATION

Drug Court Magistrates and staff engage with people whose addictions have contributed to their offending. This unique model provides a therapeutic response focussed on supporting those with an addiction to rehabilitate and reintegrate into their communities.

‘Working in collaboration’ was the overarching theme of three online Drug Court workshops this year, with a focus on how staff can work most effectively together and with clients online and in-person.

The topics included emerging issues in pharmacotherapy policy, pharmacological approaches relevant to Drug Court clients, and understanding common comorbid mental health conditions. Drug Court staff learnt about the role of values in decision-making, about risk and recovery, and communicating to foster effective engagement and collaboration, particularly in the delivery of services online.



Fostering collegiality.

JURISDICTIONAL WEBINAR SERIES

The College has worked with the jurisdictions to develop webinars, giving judicial colleagues an opportunity to come together and hear about how different parts of the justice and other systems are working within the demands of the pandemic.

In the County Court, judicial officers considered the impacts of the pandemic on Victoria's youth justice system, as well as the wider prison and remand populations. The sessions also provided an opportunity to revisit questions about judges' use of social media, judicial wellbeing in trying times, and tips for managing a courtroom in an online environment.

In the Coroners Court, coroners and coronial staff heard from Dr Michelle Telfer, Director of the Department of Adolescent Medicine at the Royal Children's Hospital, who spoke about transgender issues and the complexities of the medical process. Professor Stephen Simpson, Director of the Charles Perkins Centre in Sydney, also spoke about factors contributing to increasing rates of obesity and chronic disease.



Coroners Court conference: Shining the light in dark times

The annual Coroners Court conference is a forum for engaging with ideas as well as practical outcomes to assist the work of coroners. For the first time, the College collaborated with the Court to deliver the conference online, attracting coroners from Australia, New Zealand and Singapore.

IN THE PUBLIC INTEREST

Delivering the keynote address, Justice Deborah Mortimer discussed how we can advance public confidence in the way judicial work is conducted. She considered the meaning of the 'public interest' in its broadest sense and its application to the coronial context.

Referring to the values that underpin public law, such as fairness, certainty, equality, reasonableness, rationality, humanity and the dignity and autonomy of the individual, Justice Mortimer remarked:

'...It is the way that we as judges project those values, and the way the system we work with projects those values, which is what will advance and maintain public confidence. In turn, it is that confidence which leads to an acceptance of judicial authority, and an acceptance of the rule of law.'

SUICIDE

From her unique role as the first appointed National Suicide Prevention Adviser to the Prime Minister, Christine Morgan called for a focus on prevention and early intervention to avoid people reaching suicidal crisis. Christine urged that it is the knowledge of those with lived experience that must guide strategy, action and service provision to ensure a person-centred approach to the care of those in crisis.

Looking at suicide prevention in our youth population, Associate Professor Jo Robinson from Orygen explained the complex nature of youth suicide and self-harm, including the alarming incidence of suicide clusters in young people. Despite some negative aspects, Associate Professor Robinson's research indicated that young people want social media to be part of the solution, leading Orygen to create the first evidence-based best practice guidelines for safe peer-to-peer communication about suicide online.

THE SILVER TSUNAMI

A passionate advocate for older people experiencing trauma, Dr Mya Cubitt, an Emergency Physician from The Royal Melbourne Hospital, spoke to coroners about the complexities and challenges of caring for this patient group. She suggested that coronial recommendations to improve the health care system should focus on greater recognition of advanced directives, better coordination of care, increased respect and dignity for the person, less invasive procedures and the introduction of palliative care.

AN INVESTIGATIVE RUBRIC

Dr Andrea Kattula from Monash University reminded coroners in the final session of the day that 'behind any human or system error there is a deeper story'. Dr Kattula spoke with great insight about the utility of root cause analysis, the systematic process for identifying 'root causes' of problems or events and an approach for responding to them. She suggested that focussing on processes and systems of care, rather than human error, would result in more successful quality and safety improvements.

Judicial Steering and Editorial Committee Members.

We extend our sincere thanks to the many judicial officers who generously contributed their time and expertise on judicial steering and editorial committees.

The committees below are those convened by the College as well as external committees in which the College participates.

JUDICIAL STEERING COMMITTEE MEMBERSHIP 2020-21	
STEERING COMMITTEE	JUDICIAL MEMBERS
Coronavirus and Contracts	Judge Maree Kennedy
	Magistrate Hugh Radford
Coroners Court Education Committee	Deputy State Coroner Caitlin English
	Coroner Darren Bracken
	Coroner Sarah Gebert
	Coroner John Olle
County Court Commercial Division Planning Day	Judge Ted Woodward
County Court Education Committee	Judge Julie Clayton
	Judge Mark Gamble
	Judge Samantha Marks
	Judge Fiona Todd
	Judge Trevor Wraight
Drug Court Education	Magistrate Gerard Bryant
	Magistrate Suzanne Cameron
	Magistrate Tony Parsons
Family Violence in an Online Environment: Practice Issues for Magistrates	Magistrate Pauline Spencer
	Magistrate Stella Stuthridge
Family Violence Lead Magistrates’ Workshop Series	Magistrate Stella Stuthridge
Identifying Communication Issues with Vulnerable Witnesses in the Courtroom	Judicial Registrar Mark Pedley
	Judge Meryl Sexton
	Magistrate Jennifer Bowles
	Magistrate Jo Metcalf
	Magistrate Belinda Wallington
Judicial Officers’ Aboriginal Cultural Awareness Committee	Justice Stephen Kaye AM
	Regional Coordinating Magistrate Ann Collins
	Deputy State Coroner Caitlin English
	Magistrate Jennifer Bowles
	Magistrate Abigail Burchill
	Magistrate Rose Falla
	Magistrate Jelena Popovic
	Deputy President Ian Lulham

JUDICIAL STEERING COMMITTEE MEMBERSHIP 2020-21	
STEERING COMMITTEE	JUDICIAL MEMBERS
Judicial Wellbeing Reference Group	Associate Justice Mary-Jane Ierodiconou
	Judge Sarah Dawes
	Judge Ted Woodward
	Deputy State Coroner Caitlin English
	Magistrate Jennifer Bowles
	Magistrate Fiona Hayes
	Senior Member Leneen Forde
Magistrates’ Court Education Committee	Deputy Chief Magistrate Susan Wakeling
	Magistrate Marita Altman
	Magistrate Donna Bakos
	Magistrate Timothy Bourke
	Magistrate Jennifer Bowles
	Magistrate Phillip Goldberg
	Magistrate Julie Grainger
	Magistrate Fiona Hayes
	Magistrate Michele Hodgson
	Magistrate Randall Kune
	Magistrate Urfa Masood
	Magistrate Ros Porter
	Magistrate Pauline Spencer
	Magistrate Mark Stratmann
	Magistrate Stella Stuthridge
	Magistrate Charles Tan
Scholarship for the Legal Community Project	Justice Chris Maxwell AC
	Justice Melanie Sloss
	Judge Douglas Trapnell
Tribunal Craft	Senior Member Catherine Aird
	Senior Member Bernadette Steele
User Experience Project	Justice Lesley Taylor
	Judge Andrea Tsalamandris
	Magistrate Fiona Hayes
	Magistrate Mark Stratmann

Judicial Steering and Editorial Committee Members.

JUDICIAL EDITORIAL COMMITTEE MEMBERSHIP 2020-21	
EDITORIAL COMMITTEE	JUDICIAL MEMBERS
Charter of Human Rights Bench Book	Justice Stephen McLeish
	Deputy State Coroner Caitlin English
	Deputy President Genevieve Nihill AM
Children’s Court Bench Book	Magistrate Peter Power OAM
	Judge Jack Vandersteen
Civil Juries Charge Book	Justice John Dixon
	Judge Julie Clayton
	Justice James Gorton
	Justice Rita Incerti
	Justice Andrew Keogh
	Judge David Purcell
	Judge Andrea Tsalamandris
Coroners’ Bench Book	Deputy State Coroner Caitlin English
	Coroner Darren Bracken
	Coroner Sarah Gebert
	Coroner John Olle
Criminal Charge Book	Justice Terry Forrest
	Judge Amanda Fox
	Judge Rachel Lewitan AM
	Judge Gavan Meredith
	Judge Jeanette Morrish
	Judge Michael O’Connell
	Justice Philip Priest
	Justice Ann Taylor
	Judge Douglas Trapnell
Criminal Proceedings Manual	Justice Michael Croucher
	Judge Martine Marich
	Magistrate Donna Bakos
Family Violence Bench Book	Magistrate Tim Gattuso
	Magistrate Stella Stuthridge
Guide to Guardianship and Administration Act 2019	Deputy President Genevieve Nihill AM
	Senior Member Bernadette Steele
Serious Injury Manual	Judge David Purcell
	Judge Andrea Tsalamandris
Uniform Evidence Manual	Justice Chris Beale
Victorian Sentencing Manual	Justice Jane Dixon
	Judge George Georgiou
	Magistrate Jo Metcalf

College Staff as of 30 June 2021.

Samantha Burchell BA, LLB, M App Sci (Org Dynamics)
Chief Executive Officer

EDUCATION

Melissa Griffiths BA, LLB
Acting Director, Education

Maria Lusby PSM BA, LLB
Judicial Education Advisor

Carly Schrever LLB, BSci, MPsyh (Clinical) / PhD Candidate
Judicial Wellbeing Advisor

Sally Ryan BA, Grad Dip Ed Psych, MaCIFT
Judicial Wellbeing Advisor

Fiona Dea BA LLB (Hons), LLM, Cert IV TAA
Judicial Education Manager

Larissa Halonkin BA (Hons), LLB (Hons), MPPM
Judicial Education Manager

Sophie Mackinnon BA, LLB (Hons)
Judicial Education Manager

Briley Miller Dip ComDev, Cert IV Govt (Court Services)
Education Coordinator

Kiara Wagner JD, BBioMedSc (Hons), Cert IV Disability
Project Coordinator, Judicial Wellbeing

David Hausler BA, MPP
Program Support Officer

Nicole Clark BA, LLB (Hons)
Program Support Officer

JUDICIAL INFORMATION SERVICES

David Tedhams BA, JD
Director, Judicial Information Services

Matthew Weatherson BSc (Hons), LLB (Hons)
Judicial Information Advisor

Kerryn Cockroft BA, LLB (Hons)
Manager, Legal Research and Information Services

Skye Fantin BSci, LLB (Hons), Grad Dip Legal Practice
Legal Research Officer

TRANSFORMATION PROJECT

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Project Development Advisor

Matthew Mister PostGradDip – Design & Digital Comms
Design Lead

Damian Siracusa BA, LLB, Grad Dip Legal Practice
Project Manager, Communications

CORPORATE SERVICES

Jo von Seht-Nater BBusCom (Law, Mgt)
Director, Corporate Services

Tony Christianen BBus (Accounting), Grad Dip BusAdmin, CPA, AFAIM, SA FIN
Chief Finance Officer

Coleen Ritchie MA SocSci (Hons)
Corporate Services Coordinator

Maria Di Napoli BA
Executive Assistant and Office Manager

Aruna Liyanage BCom (Accounting)
Finance and Compliance Coordinator

Aimee Foo BBus (Hons), AvdDip Advtg, Grad Cert Media
Events Coordinator

Eden Marano Dip Justice
Corporate Services Officer

Jessica Bennett BA
Executive Assistant to the CEO

INTERNS

Aimee-Ellar Bye

Anna Roberts

Isabella Crulli

James Tarrant

Jose Meza

Premnath Mangalanathan

Sneha Mahesh

Stephanie Zhu

Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

HOW THIS REPORT IS STRUCTURED

The Judicial College of Victoria (the College) has presented its audited general purpose financial statements for the financial year ended 30 June 2021 in the following structure to provide users with information about the College's stewardship of resources entrusted to it.

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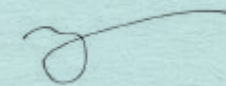
Declaration in the financial statements

The attached financial statements for the Judicial College of Victoria have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2021 and financial position of the College as at 30 June 2021.

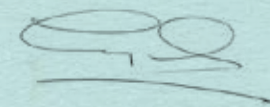
At the time of signing, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 18 October 2021.



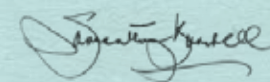
The Hon. Chief Justice Anne Ferguson
CHAIR

MELBOURNE, 18 OCTOBER 2021



Mr Gregory Lee
BOARD MEMBER

MELBOURNE, 18 OCTOBER 2021



Ms Samantha Burchell
CHIEF EXECUTIVE OFFICER

MELBOURNE, 18 OCTOBER 2021



Mr Antony Christianen
CHIEF FINANCE OFFICER

MELBOURNE, 18 OCTOBER 2021

Independent Auditor's Report



Independent Auditor's Report

To the Board of the Judicial College of Victoria

Opinion	<p>I have audited the financial report of the Judicial College of Victoria (the College) which comprises the:</p> <ul style="list-style-type: none"> balance sheet as at 30 June 2021 comprehensive operating statement for the year then ended statement of changes in equity for the year then ended cash flow statement for the year then ended notes to the financial statements, including significant accounting policies declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the College as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the College in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
The Board's responsibilities for the financial report	<p>The Board of the College is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Janaka Kumara
as delegate for the Auditor-General of Victoria

MELBOURNE
19 October 2021

Comprehensive operating statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

		(\$)	(\$)
	Notes	2021	2020
Continuing operations			
Income from transactions			
Grant	2.1	4,355,300	4,445,900
Other income	2.1	278,642	277,918
Total income from transactions		4,633,942	4,723,818
Expenses from transactions			
Employee expenses	3.2.1	(3,339,183)	(3,268,519)
Operating expenses	3.3	(532,901)	(1,379,920)
Depreciation	4.1.2	(34,188)	(35,949)
Interest expense	6.1.1	(740)	99
Total expenses from transactions		(3,907,013)	(4,684,289)
Net result from transactions (net operating balance)		726,929	39,528
Other economic flows included in net result	8.1	113,454	(20,196)
Other economic flows included in net result			
Total other economic flows included in net result		113,454	(20,196)
Net result		840,383	19,332
Comprehensive result		840,383	19,332

The accompanying notes form part of these financial statements

Balance sheet

AS AT 30 JUNE 2021

		(\$)	(\$)
	Notes	2021	2020
Assets			
Financial assets			
Cash and deposits	6.3	1,725,328	1,449,771
Receivables	5.1	2,251,439	1,893,731
Total financial assets		3,976,767	3,343,502
Non-financial assets	4.1	158,667	192,856
Plant and equipment			
Total non-financial assets		158,667	192,856
Total assets		4,135,435	3,536,358
Liabilities			
Payables	5.2	184,660	277,490
Borrowings	6.1	20,063	25,039
Employee related provisions	3.2.2	691,184	834,682
Total liabilities		895,905	1,137,211
Net assets		3,239,529	2,399,147
Equity			
Accumulated surplus		2,902,153	2,061,770
Contributed capital		337,377	337,377
Net worth		3,239,529	2,399,147

The accompanying notes form part of these financial statements

Cash flow statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

		(\$)	(\$)
	Notes	2021	2020
Cash flows from operating activities			
Receipts			
Receipts from government		3,997,592	4,212,399
Receipts from other entities		278,642	277,918
Goods and Services Tax received from the ATO ^(a)		13,461	35,074
Total receipts		4,289,695	4,525,391
Payments			
Payments to suppliers and employees		(4,008,263)	(4,478,069)
Interest paid		(740)	99
Total payments		(4,009,003)	(4,477,970)
Net cash flows from operating activities	6.3.1	280,692	47,421
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities ^(b)		(4,976)	(4,422)
Net cash flows (used in) financing activities		(4,976)	(4,422)
Net increase in cash and cash equivalents			
Cash and cash equivalents at beginning of financial year		1,449,772	1,406,773
Cash and cash equivalents at end of financial year	6.3	1,725,488	1,449,772

The accompanying notes form part of these financial statements

(a) Goods and Services Tax received from the Australian Taxation Office (ATO) is presented on a net basis.

(b) JCV has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	(\$)	(\$)	(\$)
	Accumulated surplus	Contributions by owner	Total
Balance at 1 July 2019	2,042,439	337,377	2,379,816
Comprehensive result for the year	19,331	-	19,331
Balance at 30 June 2020	2,061,770	337,377	2,399,147
Balance at 1 July 2020	2,061,770	337,377	2,399,147
Comprehensive result for the year	840,381	-	840,381
Balance at 30 June 2021	2,902,152	337,377	3,239,529

The accompanying notes form part of these financial statements

1. About this report

The Judicial College of Victoria (the College) was created by the Judicial College of Victoria Act 2001 (Act No.20/2001), which was assented on 29 May 2001 and came into operation on 1 February 2002. The College commenced operation in November 2002. The purpose of the College is to provide the functions of assisting the professional development of judicial officers and providing continuing education and training for judicial officers.

A description of the nature of its operations and its principal activities is included in the “Report of Operations” which does not form part of these financial statements.

Its principal address is: Judicial College of Victoria, 7/223 William Street, Melbourne VIC 3000

BASIS OF PREPARATION

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the College.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading ‘Significant judgement or estimates’.

All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

ACCOUNTING ESTIMATES AND JUDGEMENTS

Impact of COVID-19

Throughout 2020-21 the Australian Government together with State and Territory Premiers announced a continuing series of measures aimed at preventing the spread of COVID-19 (“measures”), which had the subsequent effect of impacting the state of the Australian economy (i.e. impact on supply chain, customers, availability of finance, consumer confidence, etc.) in the ensuing months.

The challenging economic environment has resulted in the following impact/changes for the College:

- Working capital level enabled College to implement accelerated payment timeline as well as maintaining its workforce level to address the health care need of those affected by the pandemic
- Making significant judgements and estimates in accounting for the following identified areas, in preparing this year’s financial statements:
 - Receivables were reviewed and determined that it was not required to make credit loss provision
 - Fair value of non-financial assets was assessed as being appropriate in respect to the class of assets held by the College
 - There was no requirement to impair non-financial assets
 - Provisions (onerous obligations) were considered to be appropriate based on DTF settings
 - Based on the current assessment as of the date of signing the financial report, the Board have concluded that the going concern basis of accounting is appropriate as any impact of the pandemic on the organisation is expected to be manageable.

COMPLIANCE INFORMATION

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AAS) which include Interpretations issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. Funding delivery of our services

INTRODUCTION

The Judicial College of Victoria’s (the College) objectives are to assist in the professional development and continuing education of Victorian judicial officers by:

- developing and conducting judicial education;
- producing relevant publications;
- providing (on a fee for service basis) professional development services, or continuing judicial education and training services, to others who are not covered by the Act; and
- liaising with persons and organisations in connection with the performance of its functions.

The College is funded for the provision of outputs consistent with its statutory function. Funds are accrual-based income derived from monies appropriated annually by Parliament through Court Services Victoria (CSV) through to 30 June 2021.

Significant judgement: Grants revenue

The College has made the judgement that amounts received in relation to grant revenue should be recognised under AASB 1058 on the basis that specific performance obligations are deemed not to exist within grant agreements. This assessment is subjective in nature and requires the College to exercise judgment in the interpretation of applicable accounting standards.

2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES

	(\$)	(\$)
	2021	2020
Grant	4,355,300	4,445,900
Other revenue - fee for service	278,642	277,918
Total	4,633,942	4,723,818

GRANT

The College has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the College has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the College recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue (“related amounts”) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

OTHER REVENUE - FEE FOR SERVICE

The College has been provided with access to special (trust) funds in relation to external projects. Income is recognised when it is received or becomes receivable. Inconsistencies between the timing of receipt of such funds and expenditure on the projects to which they relate may have a material impact on the result for the period.

The sale of goods and services included in the table above are transactions that the College has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

PERFORMANCE OBLIGATIONS AND REVENUE RECOGNITION POLICIES

Revenue is measured based on the consideration specified in the contract with the customer. The College recognises revenue when it transfers control of a good or service to the customer, i.e. when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

Revenue from the rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed; and over time when the customer simultaneously receives and consumes the services as it is provided.

Customers are invoiced and revenue is recognised when the education services are delivered.

FAIR VALUE OF SERVICES PROVIDED BY COURT SERVICES VICTORIA

CSV has been centrally funded for services it provides to the College. These services are not recognised in the financial statements of the College, as their fair values cannot be reliably determined. The services that are utilised include accommodation and the use of the CSV’s financial systems, payroll systems, accounts payable, asset register and IT network.

3. The cost of delivering services

INTRODUCTION

This section provides an account of the expenses incurred by the Judicial College of Victoria (the College) in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

STRUCTURE

- 3.1 Expenses incurred in delivery of services
- 3.2 Employee expenses
 - 3.2.1 Employee benefits in the comprehensive operating statement
 - 3.2.2 Employee benefits in the balance sheet
 - 3.2.3 Superannuation contributions
- 3.3 Operating expenses

3.1 EXPENSES INCURRED IN DELIVERY OF SERVICES

	(\$)	(\$)
	2021	2020
Employee expenses	3,339,183	3,268,519
Other operating expenses	532,901	1,379,920
Total	3,872,084	4,648,439

3.2 EMPLOYEE EXPENSES

3.2.1 EMPLOYEE BENEFITS IN THE COMPREHENSIVE OPERATING STATEMENT

	(\$)	(\$)
	2021	2020
Salaries and wages, annual leave and long service leave	2,797,488	2,729,089
Defined contribution superannuation expense	267,519	247,447
Other on-costs	274,177	291,983
Total employee expenses	3,339,183	3,268,519

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members for defined contribution superannuation plans that are paid or payable during the reporting period.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the College is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.2.2 EMPLOYEE BENEFITS IN THE BALANCE SHEET

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	(\$)	(\$)
	2021	2020
Current provisions		
Annual leave		
Unconditional and expected to be settled within 12 months	153,479	143,181
Unconditional and expected to be settled after 12 months	19,647	27,665
Long service leave		
Unconditional and expected to be settled within 12 months	13,867	21,605
Unconditional and expected to be settled after 12 months	294,266	425,795
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	46,979	46,194
Unconditional and expected to be settled after 12 months	50,519	73,079
Total current provisions for employee benefits	578,757	737,519
Non-current provisions		
Employee benefits	97,579	84,330
On-costs	14,847	12,832
Total non-current employee benefits	112,426	97,162
Total provisions for employee benefits	691,183	834,681

RECONCILIATION OF MOVEMENT IN ON-COST PROVISION

	(\$)
	2021
Opening balance	132,104
Reduction in provisions recognised	(19,759)
Closing balance	112,345
Current	97,498
Non-current	14,847

Wages and salaries, annual leave and sick leave:

Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the College does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the College expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the College does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive operating statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability; even where the College does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – if the College expects to wholly settle within 12 months; or
- present value – if the College does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an ‘other economic flow’ in the net result.

3.2.3 SUPERANNUATION CONTRIBUTIONS

Employees of the College are entitled to receive superannuation benefits and the College contributes to defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

	\$	\$	\$	\$
	Paid contribution for the year	Contribution outstanding at year-end		
	2021	2020	2021	2020
Defined contribution plans				
Victorian Superannuation Fund – VicSuper	163,851	145,320	4,637	3,943
Other	103,669	94,879	2,819	3,305
Total	267,519	240,199	7,455	7,248

3.3 OPERATING EXPENSES

	\$	\$
	2021	2020
Supplies and services		
Judicial training	200,539	918,814
Purchase of supplies and consumables	171,771	302,918
Purchase of services (including remuneration of auditors)	152,387	141,705
Maintenance	8,204	16,483
Total operating expenses	532,901	1,379,920

Operating expenses generally represent the day-to-day running costs incurred in normal operations.

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when the inventories are distributed.

4. Key assets available to support output delivery

INTRODUCTION

The College controls plant and equipment that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the College to be utilised for delivery of those outputs.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

STRUCTURE

4.1 Plant and equipment

- 4.1.1 Total Right-of-Use Assets: Vehicles
- 4.1.2 Depreciation
- 4.1.3 Carrying values by ‘purpose’ groups
- 4.1.4 Reconciliation of movements in carrying values of plant and equipment

4.1 PLANT AND EQUIPMENT

	\$	\$	\$	\$	\$	\$
	Gross carrying amount	Accumulated depreciation			Net carrying amount	
	2021	2020	2021	2020	2021	2020
Leasehold improvements at fair value	177,448	177,448	(177,448)	(177,448)	0	0
Plant, equipment and vehicles at fair value	327,712	327,712	(169,045)	(134,856)	158,667	192,856
Total Plant and Equipment	505,160	505,160	(346,493)	(312,304)	158,667	192,856

4.1.1 TOTAL RIGHT-OF-USE ASSETS: VEHICLES

	\$	\$	\$	\$	\$	\$
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2021	2020	2021	2020	2021	2020
Vehicles	29,461	29,461	(9,567)	(4,576)	19,894	24,885
Net carrying amount	29,461	29,461	(9,567)	(4,576)	19,894	24,885

\$	\$
2021 vehicles	2020 vehicles
Opening balance - 1 July 2020	24,885
Depreciation	(4,992)
Closing balance - 30 June 2021	19,893

\$	\$
2021 vehicles	2020 vehicles
Opening balance - 1 July 2019 ^(a)	5,975
Additions	29,461
Disposals	(5,975)
Depreciation	(4,576)
Closing balance - 30 June 2020	24,885

Note:
(a) This balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 along with the transfer from finance lease assets (recognised under AASB 117 at 30 June 2019) to right-of-use assets (recognised under AASB 16 at 1 July 2019).

Initial recognition:

Items of plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

The initial cost for non-financial physical assets under a finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

Right-of-use asset acquired by lessees – Initial measurement

The College recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset acquired by lessees – Subsequent measurement

The College depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as plant and equipment. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Vehicles are valued using the current replacement cost method. The College acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Department of Treasury and Finance (DTF) who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Plant and equipment is valued using the current replacement cost method, subsequent value measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset’s highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Note 7.3 includes additional information in connection with fair value determination of plant and equipment.

IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13, *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.2 DEPRECIATION

Charge for the period^(a)

	\$	\$
	2021	2020
Leasehold improvements	-	2,179
Plant and equipment and vehicles	34,188	33,770
Total depreciation	34,188	35,949

Notes:
(a) The table incorporates depreciation of right-of-use assets under AASB 16 Leases.

All plant, equipment and motor vehicles that have finite useful lives are depreciated.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset’s value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: Years
Plant, equipment and vehicles (including leased assets)	3 to 10

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.3 CARRYING VALUES BY ‘PURPOSE’ GROUPS

	\$	\$
	Public administration	
	2021	2020
Plant, equipment and vehicles (including leased assets)	158,667	192,856
Net carrying amount	158,667	192,856

4.1.4 RECONCILIATION OF MOVEMENTS IN CARRYING VALUES OF PLANT & EQUIPMENT^(a)

	\$
2021	Plant,equipment and vehicles at fair value
Opening balance	192,856
Depreciation	(34,188)
Closing balance	158,667

Notes:
(a) This balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 relating to operating leases - refer to Note 8.2.

	\$	\$
2020	Leasehold improvements	Plant,equipment and vehicles at fair value
Opening balance	2,179	203,139
Additions	-	29,461
Disposals	-	(5,975)
Depreciation	(2,179)	(33,770)
Closing balance	0	192,855

5. Other assets and liabilities

INTRODUCTION

This section sets out those assets and liabilities that arose from the College’s operations.

STRUCTURE

- 5.1 Receivables
- 5.2 Payables

5.1 RECEIVABLES

	\$	\$
	2021	2020
Contractual		
Sale of goods and services	1,250	58,577
Statutory		
Amount owing from Victorian Government	2,250,189	1,835,154
Total receivables	2,251,439	1,893,731
Represented by:		
Current receivables	2,139,013	1,796,569
Non-current receivables	112,426	97,162

Contractual receivables are classified as financial instruments and categorised as ‘financial assets at amortised cost’. They are initially recognised at fair value plus any directly attributable transaction costs. The College holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments. The College applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about the College’s impairment policies, the College’s exposure to credit risk, and the calculation of the loss allowance are set out in note 7.1.2.

5.2 PAYABLES

	\$	\$
	2021	2020
Contractual		
Supplies and services	74,853	125,741
Employee benefits	109,682	143,406
Statutory		
GST payable	125	8,343
Total payables	184,660	277,490
Represented by:		
Current payables	184,660	277,490

Payables consist of:

- **contractual payables**, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for supplies and services provided to the College prior to the end of the financial year that are unpaid; and
- **statutory payables**, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 10 days.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

In the determination of fair value, consideration is given to factors including the overall capital management/prudential supervision framework in operation, the protection provided by the State Government by way of funding should the probability of default increase, probability of default by the guaranteed party and the likely loss to the College in the event of default.

MATURITY ANALYSIS OF CONTRACTUAL PAYABLES^(a)

	\$	\$	\$	\$	\$	\$
	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1 - 3 months	3 months - 1 year	1 - 5 years
2021						
Supplies and services	74,853	74,853	74,853	-	-	-
Employee benefits	109,682	109,682	87,409	-	22,272	-
Total	184,534	184,534	162,263	-	22,272	-
2020						
Supplies and services	125,741	125,741	125,741	-	-	-
Employee benefits	143,406	143,406	129,040	-	14,366	-
Total	269,147	269,147	254,781	-	14,366	-

Notes:

(a) Maturity analysis is presented using the contractual undiscounted cash flows.

6. How we financed our operations

INTRODUCTION

This section provides information on the sources of finance utilised by the College during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the College.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.2 and 7.3 provide additional, specific financial instrument disclosures.

STRUCTURE

- 6.1 **Borrowings**
 - 6.1.1 Interest expense
- 6.2 **Leases**
 - 6.2.1 Right-of-use Assets
 - 6.2.2 Amounts recognised in the Comprehensive Operating Statement
 - 6.2.3 Amounts recognised in the Statement of Cashflows
- 6.3 **Cash flow information and balances**
 - 6.3.1 Reconciliation of net result for the period to cash flow from operating activities
- 6.4 **Trust account balances**
- 6.5 **Commitments for expenditure**

6.1 BORROWINGS

	\$	\$
	2021	2020
Current borrowings		
Lease liabilities ^(a)		
– Non PPP related lease liabilities	5,101	4,976
Total current borrowings	5,101	4,976
Non-current borrowings		
Lease liabilities ^(a)		
– Non PPP related lease liabilities	14,962	20,063
Total non-current borrowings	14,962	20,063
Total borrowings	20,063	25,039

Notes:

(a) Secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

Interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Defaults and breaches:

During the current and prior year, there were no defaults and breaches of any of the loans.

Interest bearing liabilities are classified as financial instruments. All interest-bearing liabilities are initially recognised at the fair value of the consideration received less directly attributable transaction costs. The measurement basis subsequent to initial recognition depends on whether the College has categorised its interest-bearing liabilities as financial liabilities at ‘amortised cost’.

MATURITY ANALYSIS OF BORROWINGS

	\$	\$	\$	\$	\$	\$	\$
	Carrying amount	Nominal amount	Maturity dates				
			Less than 1 month	1 - 3 months	3 months - 1 year	1 - 5 years	5+ years
2021							
Lease liabilities	20,063	20,679	476	953	4,287	14,962	-
Total	20,063	20,679	476	953	4,287	14,962	-
2020							
Lease liabilities	25,039	26,396	476	953	4,287	20,680	-
Total	25,039	26,396	476	953	4,287	20,680	-

6.1.1 INTEREST EXPENSE

	\$	\$
	2021	2020
Interest on lease liabilities ^(a)	740	(99)
Total interest expense	740	(99)

Notes:

(a) As a result of the sale of the vehicle and the change in the interest rates declining, JCV received a rebate of \$917 on its interest paid in 2019/20

Interest expense relates to the interest component of leases repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

Interest expense is recognised in the period in which it is incurred.

The College recognises borrowing costs immediately as an expense, even where they are directly attributable to the acquisition, construction or production of a qualifying asset.

6.2 LEASES

Information about leases for which the College is a lessee is presented below.

The College leasing activities

The College leases motor vehicles. The lease contracts are typically made for fixed periods of 1-3 years.

At 30 June 2021, the College was committed to short term leases and the total commitment at that date was \$5,101.

6.2.1 RIGHT-OF-USE ASSETS

Right-of-use assets are presented in note 4.1.1.

6.2.2 AMOUNTS RECOGNISED IN THE COMPREHENSIVE OPERATING STATEMENT

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

	\$	\$
	2021	2020
Interest expense on lease liabilities	740	(99)
Total amount recognised in the Comprehensive Operating Statement	740	(99)

6.2.3 AMOUNTS RECOGNISED IN THE STATEMENT OF CASHFLOWS

The following amounts are recognised in the Statement of Cashflows for the year ending 30 June 2020 relating to leases:

	\$	\$
	2021	2020
Total cash outflow for leases	(4,976)	(4,323)
Total amount recognised in the Statement of Cashflows	(4,976)	(4,323)

For any new contracts entered into the College considers whether a contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’. To apply this definition the College assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the College and for which the supplier does not have substantive substitution rights;
- the College has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the College has the right to direct the use of the identified asset throughout the period of use; and
- the College has the right to take decisions in respect of ‘how and for what purpose’ the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

SEPARATION OF LEASE AND NON-LEASE COMPONENTS

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non- lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

RECOGNITION AND MEASUREMENT OF LEASES AS A LESSEE

LEASE LIABILITY – INITIAL MEASUREMENT

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the College’s incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

LEASE LIABILITY – SUBSEQUENT MEASUREMENT

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

SHORT-TERM LEASES AND LEASES OF LOW VALUE ASSETS

The College has elected to account for short-term leases and leases of low value assets using the practical expedients. Instead of recognising a right of use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight line basis over the lease term.

PRESENTATION OF RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

The College presents right-of-use assets as ‘property plant equipment’ unless they meet the definition of investment property, in which case they are disclosed as ‘investment property’ in the balance sheet. Lease liabilities are presented as ‘borrowings’ in the balance sheet.

6.3 CASH FLOW INFORMATION AND BALANCES

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents are indicated below.

	\$	\$
	2021	2020
Petty cash holding	200	200
Special (Trust) fund holdings	1,725,128	1,449,571
Total balance as per cash flow statement	1,725,328	1,449,771

Due to the State’s investment policy and funding arrangements, the College does not hold a large cash reserve in its trust accounts. Cash received from generation of income is generally paid into the CSV’s bank account (‘public account’). Similarly, College expenditure, including in the form of cheques drawn for the payments to its suppliers and creditors are made via the CSV’s public account.

6.3.1 RECONCILIATION OF NET RESULT FOR THE PERIOD TO CASH FLOW FROM OPERATING ACTIVITIES

	\$	\$
	2021	2020
Net result for the period	840,543	19,332
Non-cash movements		
(Gain) on sale or disposal of non current assets	-	(1,995)
Other non cash movements	-	1,028
Depreciation of non current assets	34,188	35,949
Plant & Equipment Given Free of Charge	-	-
Movements in assets and liabilities		
(Increase) in receivables	(357,708)	(233,501)
(Decrease) in payables	(92,831)	(852)
(Decrease) in provisions	(143,500)	227,460
Net cash flows from operating activities	280,693	47,421

6.4 TRUST ACCOUNT BALANCES

Trust account balances relating to trust accounts controlled and/or administered by the College.

	\$	\$	\$	\$	\$	\$	\$	\$
Cash and cash equivalents and investments	2021				2020			
	Opening balance as at 1 July 2020	Total receipts	Total payments	Closing balance as at 30 June 2021	Opening balance as at 1 July 2019	Total receipts	Total payments	Closing balance as at 30 June 2020
Controlled trusts								
The College Trust account balance ^(a)	1,447,011	278,642	(525)	1,725,128	1,406,575	277,918	(237,481)	1,447,011
Vehicle Lease Trust account	2,561	-	(2,561)	-	-	1,995	566	2,561
Total	1,449,572	278,642	(3,086)	1,725,128	1,406,575	279,913	(236,915)	1,449,572

Notes: (a) The College holds trust account balance that are included in the Treasury Trust Fund. Funds are drawn from the trust account in relation to specific College programs and projects that are approved by the College Board.

6.5 COMMITMENTS FOR EXPENDITURE

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

The College commitments payable for 2020-21: Nil
(2019-2020: Nil)

7. Risks, contingencies and valuation judgements

INTRODUCTION

The College is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a high level of judgement to be applied, which for the College related mainly to fair value determination.

STRUCTURE

7.1 Financial instruments specific disclosures

- 7.1.1 Financial instruments: Categorisation
- 7.1.2 Financial risk management objectives and policies

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

- 7.3.1 Fair value determination of financial assets and liabilities
- 7.3.2 Fair value determination: Non-financial physical assets

7.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

INTRODUCTION

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the College’s activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

Guarantees issued on behalf of the College are financial instruments because, although authorised under statute, terms and conditions for each financial guarantee may vary and are subject to an agreement.

CATEGORIES OF FINANCIAL ASSETS

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the College to collect the contractual cash flows, and
- the assets’ contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The College recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

CATEGORIES OF FINANCIAL LIABILITIES

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. The College recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- lease liabilities.

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the College to collect the contractual cash flows, and
- the assets’ contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The College recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables).

7.1.1 FINANCIAL INSTRUMENTS: CATEGORISATION

	\$	\$	\$	\$
2021	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
Contractual financial assets				
Petty cash	200	-	-	200
Trust fund balances	1,725,128	-	-	1,725,128
Receivables ^(a)		1,250	-	1,250
Total contractual financial assets	1,725,328	1,250	-	1,726,578
Contractual financial liabilities				
Payables^(a)				
Supplies and services			74,853	74,853
Employee benefits	-	-	109,682	109,682
Borrowings				
Lease liabilities	-	-	20,063	20,063
Total contractual financial liabilities	-	-	204,598	204,598

Notes:

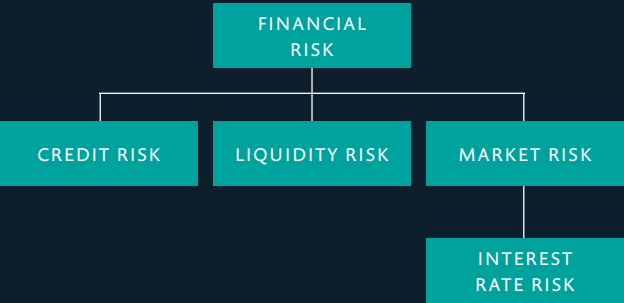
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable and taxes payable).

	\$	\$	\$	\$
2020	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
Contractual financial assets				
Petty cash	200	-	-	200
Trust fund balances	1,449,571	-	-	1,449,571
Receivables ^(a)		58,577	-	58,577
Total contractual financial assets	1,449,771	58,577	-	1,508,348
Contractual financial liabilities				
Payables^(a)				
Supplies and services			125,741	125,741
Employee benefits	-	-	143,406	143,406
Borrowings				
Lease liabilities	-	-	25,039	25,039
Total contractual financial liabilities	-	-	294,187	294,187

Notes:

(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable and taxes payable).

7.1.2 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES



As a whole, the College’s financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the College’s financial risks within the Government policy parameters.

The College’s main financial risks include credit risk, liquidity risk and interest risk. The College manages these financial risks in accordance with its financial risk management policy.

The College uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of the College.

FINANCIAL INSTRUMENTS: CREDIT RISK

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The College’s exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the College. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the College’s contractual financial assets is minimal as the College manages its debtors in line with Government terms and has processes in place to follow up any unpaid debtors.

In addition, the College does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, the College’s policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the College will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 60 days overdue, and changes in debtor credit ratings.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the College’s maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to the College’s credit risk profile in 2020-21. The credit risk associated with the College’s contractual financial assets is minimal and all outstanding payments were received within the due date after balance date.

CREDIT QUALITY OF CONTRACTUAL FINANCIAL ASSETS THAT ARE NEITHER PAST DUE NOR IMPAIRED^(a)

	\$	\$
	Government agencies	Total
2021		
Petty cash	200	200
Trust fund balances	1,725,128	1,725,128
Total contractual financial assets	1,725,328	1,725,328
2020		
Petty cash	200	200
Trust fund balances	1,449,571	1,449,571
Total contractual financial assets	1,449,771	1,449,771

Notes:

(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

FINANCIAL INSTRUMENTS: LIQUIDITY RISK

Liquidity risk arises from being unable to meet financial obligations as they fall due. The College operates under the Government’s *Fair Payments Policy* of settling financial obligations within 10 days and in the event of a dispute, making payments within 10 days from the date of resolution.

The College is exposed to liquidity risk mainly through the financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees. The College manages its liquidity risk by:

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- holding investments and other contractual financial assets that are readily tradeable in the financial markets.

The College’s exposure to liquidity risk is deemed insignificant based on prior periods’ data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of available for sale financial investments.

The carrying amount detailed in the following table of contractual financial liabilities recorded in the financial statements represents the College’s maximum exposure to liquidity risk.

FINANCIAL INSTRUMENTS: MARKET RISK

The College is not exposed to market or interest rate risk, as its financial assets and liabilities, apart from leases accounted for under AASB 16, are non-interest bearing.

INTEREST RATE RISK

Interest rate exposure of financial instruments

		\$	\$	\$
2021	Weighted average interest rate %	Carrying amount	Fixed interest rate	Non interest bearing
Financial assets				
Petty cash	-	200	-	200
Trust fund balance	-	1,725,128	-	1,725,128
Receivables ^(a)	-	1,250	-	1,250
Total financial assets		1,726,578	-	1,726,578
Financial liabilities				
Payables				
Supplies and services		74,853	-	74,853
Employee benefits		109,682	-	109,682
Lease liabilities				
Finance lease liabilities	3.25%	20,063	20,063	-
Total financial liabilities		129,744	20,063	109,682

Notes:

(a) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

		\$	\$	\$
2020	Weighted average interest rate %	Carrying amount	Fixed interest rate	Non interest bearing
Financial assets				
Petty cash	-	200	-	200
Trust fund balance	-	1,449,571	-	1,449,571
Receivables ^(a)	-	58,577	-	58,577
Total financial assets		1,508,348	-	1,508,348
Financial liabilities				
Payables				
Supplies and services		125,741	-	125,741
Employee benefits		143,406	-	143,406
Lease liabilities				
Finance lease liabilities	3.25%	25,039	25,039	-
Total financial liabilities		294,187	25,039	269,148

Notes:

(a) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

7.2 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent assets

The College has no contingent assets (2020: \$Nil)

Contingent liabilities

The College has no contingent liabilities (2020: \$Nil)

7.3 FAIR VALUE DETERMINATION

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the College.

This section sets out information on how the College determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- Cash and deposits
- Plant and equipment

In addition, the fair values of other assets and liabilities which are carried at amortised cost, also need to be determined for disclosure purposes.

The College determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

FAIR VALUE HIERARCHY

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- **Level 1** – Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- **Level 2** – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- **Level 3** – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The College determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer General Victoria (VGV) is the College’s independent valuation agency, in conjunction with VGV, monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

HOW THIS SECTION IS STRUCTURED?

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value;
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs;
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer Note 7.3.1) and non-financial physical assets (refer 7.3.2)

7.3.1 FAIR VALUE DETERMINATION OF FINANCIAL ASSETS AND LIABILITIES

The fair values and net fair values of financial assets and liabilities are determined as follows:

- **Level 1** – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- **Level 2** – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- **Level 3** – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The College currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are an approximate of fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2020-21 reporting period.

These financial instruments include:

Financial assets	Financial liabilities
Petty cash and trust fund	Payables
	Borrowings

Where the fair value of the financial instruments is different from the carrying amounts, the following information has been included to disclose the difference.

FAIR VALUE OF FINANCIAL INSTRUMENTS
MEASURED AT AMORTISED COST

	\$	\$	\$	\$
	Carrying amount 2021	Fair value 2021	Carrying amount 2020	Fair value 2020
Financial liabilities				
Lease liabilities	20,063	20,063	25,039	25,039
Total liabilities at fair value	20,063	20,063	25,039	25,039

7.3.2 FAIR VALUE DETERMINATION:
NON-FINANCIAL PHYSICAL ASSETS

Fair value measurement hierarchy

	\$	\$	\$	\$
2021	Carrying amount as at 30 June 2021	Fair value measurement at end of reporting period using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Plant, equipment and vehicles at fair value				
Plant, equipment and vehicles ^(a)	158,667	-	-	158,667
Total	158,667	-	-	158,667

Notes:

(a) Classified in accordance with the fair value hierarchy see note 7.3.1

	\$	\$	\$	\$
2020	Carrying amount as at 30 June 2020	Fair value measurement at end of reporting period using:		
		Level 1 ^(a)	Level 2 ^(a)	Level 3 ^(a)
Plant, equipment and vehicles at fair value				
Plant, equipment and vehicles ^(a)	192,856	-	-	192,856
Total	192,856	-	-	192,856

Notes:

(a) Classified in accordance with the fair value hierarchy see note 7.3.1

There have been no transfers between levels during the period.

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

There were no changes in valuation techniques throughout the period to 30 June 2021.

For all assets measured at fair value, the current use is considered the highest and best use.

Vehicles are valued using the current replacement cost method. The College acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in VicFleet who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

RECONCILIATION OF LEVEL 3 FAIR VALUE MOVEMENTS

	\$	\$
2021	Plant and equipment	Motor vehicle
Opening balance	197,164	24,885
Depreciation	(29,197)	(4,992)
Closing balance	167,968	19,893

	\$	\$	\$
2020	Leasehold improvements	Plant and equipment	Motor vehicle
Opening balance			
Acquisition	2,179	197,164	5,974
Disposal	-	-	29,461
Depreciation	-	-	(5,974)
Depreciation	(2,179)	(29,194)	(4,576)
Closing balance	0	167,970	24,885

DESCRIPTION OF SIGNIFICANT UNOBSERVABLE INPUTS TO LEVEL 3 VALUATIONS

	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Current replacement cost	Cost per unit	\$5,000- \$20,000 per unit	A significant increase or decrease in the cost per unit of the asset would result in a significantly higher or lower valuation.
		Useful life of plant and equipment	5-10 years (7 years)	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Motor vehicle under finance lease	Current replacement cost	Cost per unit	\$20,000-\$30,000 per unit	A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value.
		Useful life of motor vehicle	3-5 years (3 years)	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.

8. Other disclosures

INTRODUCTION

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

STRUCTURE

- 8.1 Other economic flows included in net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Subsequent events
- 8.7 Australian Accounting Standards issued that are not yet effective
- 8.8 Glossary of technical terms
- 8.9 Style conventions

8.1 OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/ (losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates; and
- reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or ‘other transfers’ of assets.

	\$	\$
	2021	2020
Net gain/(loss) on non financial assets		
Net gain/(loss) on disposal of property plant and equipment ^(a)	0	1,995
Total net gain/(loss) on non financial assets	0	1,995
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of annual leave ^(b)	(160)	164
Net gain/(loss) arising from revaluation of long service leave liability ^(b)	113,614	(22,355)
Total Other gains/(losses) from other economic flows	113,454	(22,191)

Notes

(a) Net gain/(loss) on non-financial assets relates to the disposal of a motor vehicle

(b) Revaluation gain/(loss) due to changes in rates

8.2 RESPONSIBLE PERSONS

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and Accountable Officers in the College are as follows:

Attorney-General	The Hon Jill Hennessy MP (1 July 2020 to 19 December 2020)
Attorney-General	The Hon Jaclyn Symes MP (20 December 2020 to 30 June 2021)
Chief Executive Officer	Ms Samantha Burchell (1 July 2020 to 30 June 2021)

REMUNERATION

The Minister’s remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services’ Financial Report.

Remuneration received or receivable by the Accountable Officer in connection with the management of the College during the reporting period was in the range: \$220,000–\$229,000 (2020: \$210,000–\$219,000).

The individuals who held the positions of Responsible Persons in the College are as follows:

Position	Name	Period
Chairperson	The Honourable Chief Justice Anne Ferguson	(1 July 2020 to 30 June 2021)
Board Members	The Honourable Chief Judge Peter Kidd	(1 July 2020 to 30 June 2021)
	The Honourable Justice Michelle Quigley	(1 July 2020 to 30 June 2021)
	Her Honour Judge Amanda Chambers	(1 July 2020 to 31 December 2020)
	Her Honour Judge Lisa Hannan, Chief Magistrate	(1 July 2020 to 30 June 2021)
	His Honour Judge John Cain, State Coroner	(1 July 2020 to 30 June 2021)
	His Honour Judge Jack Vandersteen	(1 January 2021 to 30 June 2021)
	Emeritus Professor Arie Freiberg AM	(1 July 2020 to 30 June 2021)
	Mr Greg Lee	(1 July 2020 to 30 June 2021)

The number of responsible persons, other than the Minister and the Accountable Officer and their total remuneration is shown below:

Band Range	Total number	
	2021	2020
\$0-\$9,999	9	10
Total	9	10
Total remuneration	4,372	5,576

The following Responsible Officers of the College are or were simultaneously Board members or former Board members of Court Services Victoria and their remuneration is reported within Court Services Victoria’s financial Report.

The Honourable Chief Justice Anne Ferguson

The Honourable Chief Judge Peter Kidd

The Honourable Justice Michelle Quigley

Her Honour Judge Amanda Chambers

Her Honour Judge Lisa Hannan, Chief Magistrate

His Honour Judge John Cain, State Coroner

His Honour Judge Jack Vandersteen

8.3 REMUNERATION OF EXECUTIVES

The Chief Executive Officer is the Accountable Officer and is reported under remuneration of responsible persons in note 8.2 and KMP in note 8.4. There were no other executives whose remuneration is required to be disclosed under FRD 21 C disclosures of responsible persons and executive officers.

8.4 RELATED PARTIES

The College is an independent agency established under the *Judicial College of Victoria Act 2001*. It is a wholly owned and controlled entity of the State of Victoria.

Related parties of the College include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm’s length basis.

SIGNIFICANT TRANSACTIONS WITH GOVERNMENT-RELATED ENTITIES

The College received funding from the following:

	\$	\$
	2021	2020
Court Services Victoria	4,355,300	4,445,900
Total	4,355,300	4,445,900

The College made payments to the following:

	\$	\$
	2021	2020
Supreme Court of Victoria - Library Services	48,357	45,455
Victorian Auditor-Generals Office	18,600	15,600
Victorian Managed Insurance Authority	3,731	3,592
Total	70,688	64,648

Key management personnel (KMP) of the College include the Attorney-General, Chairperson, Board members and the Chief Executive Officer. The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister’s remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* is reported within the Department of Parliamentary Services’ Financial Report or the salaries and benefits of the Chairperson and Board members who are Heads of each Victorian judicial jurisdiction, as these are reported within Court Services Victoria’s Financial Report.

During 2020-21, two Governor-in-Council appointees received sitting fees for their role on the College Board. The table below includes these sitting fees and the employee benefits paid to the Chief Executive Officer.

Remuneration of Key management personnel

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories. Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services. Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased. Other long-term benefits include long service leave, other long service benefits or deferred compensation.

	\$	\$
	2021	2020
Short-term benefits ^(a)	205,041	199,718
Post-employment benefits	19,453	18,805
Other long-term benefits	5,019	5,033
Total^(b)	229,513	223,556

Notes:

(a) Total remuneration paid to KMPs employed as a contractor during the reporting period through an external service provider has been reported under short-term employee benefits.

(b) Note that KMPs are also reported in the disclosure of executive officer (Note 8.3).

Transactions and balances with key management personnel and other related parties.

The following KMPs of the College are or were simultaneously Board members or former Board members of Court Services Victoria.

The Honourable Chief Justice Anne Ferguson

The Honourable Chief Judge Peter Kidd

The Honourable Justice Michelle Quigley

Her Honour Judge Amanda Chambers

Her Honour Judge Lisa Hannan, Chief Magistrate

His Honour Judge John Cain, State Coroner

His Honour Judge Jack Vandersteen

Outside of normal citizen type transactions with the College and related party transactions previously disclosed, there were no related party transactions that were attributed to key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 REMUNERATION OF AUDITORS

	\$	\$
	2021	2020
Victorian Auditor General’s Office		
Audit or review of the financial statements	25,190	16,400
Total remuneration of auditors	25,190	16,400

8.6 SUBSEQUENT EVENTS

College has managed, and continues to actively manage, the risks arising from COVID-19.

There have not been any significant adverse operational or financial impacts as a result of the COVID-19 pandemic to date and any known impacts to date have been reflected in the 30 June 2021 financial statements.

As at the date these financial statements are authorised for issue, the Board of College consider that the financial effects of any potential changes will not have a significant impact on future financial periods.

8.7 AUSTRALIAN ACCOUNTING STANDARDS ISSUED THAT ARE NOT YET EFFECTIVE

Certain new and revised accounting standards have been issued but are not effective for the 2020-21 reporting period. These accounting standards have not been applied to these Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non Current*

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted however the AASB has recently issued AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* to defer the application by one year to periods beginning on or after 1 January 2023. The College will not early adopt the Standard.

The College is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the College’s reporting.

- AASB 17 *Insurance Contracts*.
- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (Appendix C).
- AASB 2020-2 *Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities*.
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments*.
- AASB 2020-7 *Amendments to Australian Accounting Standards – Covid-19-Rent Related Concessions: Tier 2 Disclosures*.

8.8 GLOSSARY OF TECHNICAL TERMS

COMMITMENTS

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

COMPREHENSIVE RESULT

The amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

DEPRECIATION

Depreciation is an expense that arises from the consumption through wear or time of a produced physical asset. This expense is classified as a ‘transaction’ and so reduces the ‘net result from transaction’.

EFFECTIVE INTEREST METHOD

The effective interest method is used to calculate the amortised cost of a financial asset or liability 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 instrument, or, where appropriate, a shorter period.

EMPLOYEE BENEFITS EXPENSE

Employee benefits expense include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans and defined contribution superannuation plans.

EX GRATIA EXPENSES

Ex gratia expenses are the voluntary payment of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.

FINANCIAL ASSET

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right or statutory right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity’s own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity’s own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity’s own equity instruments.

FINANCIAL INSTRUMENT

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

FINANCIAL LIABILITY

A financial liability is any liability that is:

- (a) A contractual or statutory obligation:
 - to deliver cash or another financial asset to another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- (b) A contract that will or may be settled in the entity’s own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity’s own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity’s own equity instruments. For this purpose the entity’s own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity’s own equity instruments.

FINANCIAL STATEMENTS

A complete set of financial statements comprises:

- (a) a balance sheet as at the end of the period;
- (b) a comprehensive operating statement for the period;
- (c) a statement of changes in equity for the period;
- (d) a cash flow statement for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) comparatives information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements*; and
- (g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraph 41 of AASB 101.

GRANTS AND OTHER TRANSFERS

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits in the form of goods or services to particular taxpayers in return for their taxes.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

INTEREST EXPENSE

Represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, service concession financial liabilities and amortisation of discounts or premiums in relation to borrowings.

INTEREST INCOME

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

LEASES

Rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

NET RESULT

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as ‘other non-owner movements in equity’.

NET RESULT FROM TRANSACTIONS OR NET OPERATING BALANCE

Net operating balance or net result from transactions is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

NET WORTH

Assets less liabilities, which is an economic measure of wealth.

NON-FINANCIAL ASSETS

Non-financial assets are all assets that are not ‘financial assets’. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, investment properties, cultural and heritage assets, intangible and biological assets.

OPERATING RESULT

Is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as ‘other non-owner movements in equity’. Refer also ‘net result’.

OTHER ECONOMIC FLOWS - OTHER COMPREHENSIVE INCOME

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus; share of net movement in revaluation surplus of associates and joint ventures; and gains and losses on remeasuring available-for-sale financial assets.

PAYABLES

Includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

RECEIVABLES

Includes amounts owing from government through appropriation receivable, short and long term credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

SUPPLIES AND SERVICES

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs incurred in the normal operations of the College.

TRANSACTIONS

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

8.9 STYLE CONVENTIONS

STYLE CONVENTIONS

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

- .. zero, or rounded to zero
- (xxx.x) negative numbers
- 200x year period
- 200x-0x year period

The financial statements and notes are presented based on the illustration for a government department in the 2020-21 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the College’s annual reports.

Disclosures & Report of Operations

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2. Financial information
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5. Disclosure of ICT expenditure
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7. Other relevant information
8. Additional information available on request
9. Disclosure Index

1. General Information

MANNER OF ESTABLISHMENT AND RESPONSIBLE MINISTER

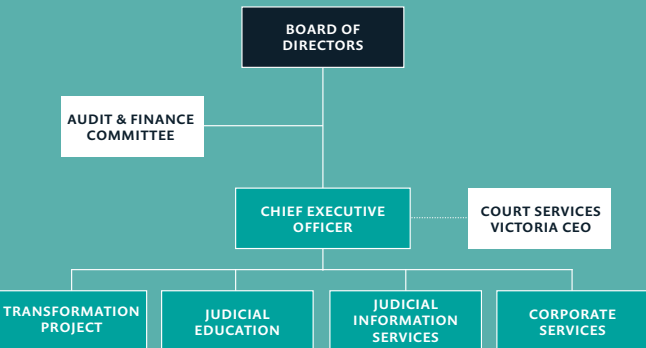
The College was established with bipartisan support in 2002 by the *Judicial College of Victoria Act 2001*. The responsible Minister is the Attorney-General of Victoria.

PURPOSE AND FUNCTIONS

The purpose of the College is to provide the functions of assisting the professional development of judicial officers and providing continuing education and training for judicial officers. The nature and range of service provision and communities served is detailed throughout the text of this Annual Report.

GOVERNANCE

The College's Board of Directors (the Board) is responsible for the management of the affairs of the College and comprises the heads of the six jurisdictions and two Attorney-General appointees. The Board meets quarterly to set the College's strategic direction, oversee operations and ensure that the College's work meets the education needs and priorities of their judicial peers.



AUDIT AND FINANCE COMMITTEE

The Audit and Finance Committee (the Committee) is established by and reports to the Board.

The role of the Committee is to provide advice and oversight as delegated by the Board, and to assist the Board in the effective discharge of the responsibilities prescribed in the *Financial Management Act 1994*, the *Audit Act 1994* and other relevant legislation as well as the *Standing Directions 2018*, Australian Accounting Standards and prescribed requirements.

During 2020–21, the Committee comprised the following members:

- Mr Robert Camm (Chair)
- Ms Robyn Dyt (Independent Member)
- Mr Cameron Hume (Independent Member)
- Mr Gregory Lee (Independent Member)

The Chief Finance Officer (CFO) attends Committee meetings by standing invitation, providing financial advice and support as required. The role of the College's CFO is filled by Mr Tony Christianen. The Chief Executive Officer and a representative of the Victorian Auditor-General's Office also attend meetings by standing invitation.

The Committee oversees:

- Financial performance and reporting processes, including the annual financial statements
- Scope of the work, performance and independence of external audit
- Operation and implementation of the risk management framework
- Matters of accountability and internal control affecting the operations of the College
- Processes for monitoring compliance with laws and regulations

The Management of the College extends sincere thanks to the Committee for sharing its collective wisdom, expertise and guidance, and for its unwavering engagement on matters within its purview and its support of the College generally.

PUBLIC SECTOR VALUES AND PRINCIPLES

The *Public Administration Act 2004* established the Victorian Public Sector Commission (VPSC). The VPSC's role is to strengthen public sector efficiency, effectiveness and capability, and advocate for public sector professionalism and integrity.

Staff of the College are employed by Court Services Victoria (CSV). CSV's policies and practices are consistent with the VPSC's employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues. CSV advises its employees on how to avoid conflicts of interest, how to respond to offers of gifts and how it deals with misconduct.

The College promotes the personal and professional development of its staff to achieve sustained improvements and create satisfying career paths. The College actively promotes safe work practices, career development, balanced lifestyles and a friendly, non-discriminatory working environment.

EMPLOYMENT AND CONDUCT PRINCIPLES

The College is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

Employees have been correctly classified in workforce data collections.

COMPARATIVE WORKFORCE DATA

The following table discloses the head count and full-time equivalent (FTE) of all active public service employees of the College within CSV, employed in the last full pay period in June of the current reporting period (2021), and in the last full pay period in June of the previous reporting period (2020).

As at 30 June 2021, the College had a staff of 26 (head count) and a full-time equivalent staff of 22.1. A contractor is engaged to perform the duties of the Chief Finance Officer.

Disclosures & Report of Operations

COMPARATIVE WORKFORCE DATA								
		ALL EMPLOYEES		ONGOING			FIXED TERM AND CASUAL	
		HEADCOUNT	FTE	FULL-TIME (HEADCOUNT)	PART-TIME (HEADCOUNT)	FTE	HEADCOUNT	FTE
JUN-21	GENDER							
DEMOGRAPHIC DATA	WOMEN	20	16.5	5	7	8.9	8	7.6
	MEN	6	5.6	4	0	4	2	1.6
	SELF-DESCRIBED	0	0	0	0	0	0	0
	AGE							
	15-24	1	0.8	0	0	0	1	0.8
	25-34	8	7.6	4	1	4.6	3	3
	35-44	9	7.8	4	2	5.2	3	2.6
	45-54	5	3.7	0	3	1.9	2	1.8
	55-64	3	2.2	1	1	1.2	1	1
	65+	0	0	0	0	0	0	0
CLASSIFICATION DATA	VPS GRADES							
	VPS 1 & 2	0	0	0	0	0	0	0
	VPS 3	5	4.8	2	0	2	3	2.8
	VPS 4	7	6.6	4	1	4.6	2	2
	VPS 5	6	4.5	0	3	1.9	3	2.6
	VPS 6	6	4.2	2	3	3.4	1	0.8
	STS	1	1	1	0	1	0	0
	EXECUTIVES	1	1	0	0	0	1	1
	TOTAL EMPLOYEES	26	22.1	9	7	12.9	10	9.2
JUN-20	GENDER							
DEMOGRAPHIC DATA	WOMEN	23	19.1	4	7	8	12	11.1
	MEN	7	7	6	0	6	1	1
	SELF-DESCRIBED	0	0	0	0	0	0	0
	AGE							
	15-24	0	0	0	0	0	0	0
	25-34	13	12.4	4	1	4.6	8	7.8
	35-44	7	5.7	3	3	5	1	0.7
	45-54	8	6	2	3	3.4	3	2.6
	55-64	2	2	1	0	1	1	1
	65+	0	0	0	0	0	0	0
CLASSIFICATION DATA	VPS GRADES							
	VPS 1 & 2	0	0	0	0	0	0	0
	VPS 3	6	5.8	2	0	2	4	3.8
	VPS 4	9	8.3	6	1	6.6	2	1.7
	VPS 5	7	5.8	0	3	2	4	3.8
	VPS 6	6	4.2	1	3	2.4	2	1.8
	STS	1	1	1	0	1	0	0
	EXECUTIVES	1	1	0	0	0	1	1
	TOTAL EMPLOYEES	30	26.1	10	7	14	13	12.1

COMPLIANCE WITH THE DISABILITY ACT 2006

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises that this requires support across the government sector and within the community.

The College participates in the implementation of CSV initiatives under the *Disability Act 2006* to promote inclusion and reduce barriers to people with a disability. The College makes all necessary accommodations as required and strives to ensure that recruitment processes are accessible to people of all abilities.

OCCUPATIONAL HEALTH AND SAFETY (OH&S)

The College is committed to ensuring a safe working environment and recognises the management of risk as a priority. The College is represented on relevant committees established by CSV in respect of OH&S and wellbeing, and participates fully in the implementation of any OH&S initiatives initiated by CSV. For further information regarding performance against OH&S measures, please refer to the Court Services Victoria Annual Report 2020-21.

LOCAL JOBS FIRST

The *Local Jobs First Act 2003*, introduced in August 2018, brings together the Victorian Industry Participation Policy (VIPPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately. Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more.

The College did not have any tenders over the threshold values during the reporting period.

2. Financial Information

COMPARATIVE FINANCIAL RESULTS

JUDICIAL COLLEGE OF VICTORIA COMPARATIVE FINANCIAL RESULTS 2016-17 TO 2020-21		NOTES	2020-21	2019-20	2018-19	2017-18	2016-17
Income							
Grants from Court Services Victoria			4,355,300	4,445,900	4,659,300	3,520,470	2,609,400
Other Grants or Income			278,642	277,918	306,199	598,855	301,397
Total Income			4,633,942	4,723,818	4,965,499	4,119,325	2,910,797
Expenses							
Other economic flows		1	3,907,013	4,684,289	4,421,039	3,781,425	2,607,488
		2	113,454	(20,196)	230	(481)	10,031
Net result for the period			840,383	19,332	544,689	337,419	313,339
Net cash flow from operating activities			280,692	47,421	306,002	408,708	306,956
Total assets		3	4,135,435	3,536,358	3,272,323	2,523,391	2,053,011
Total liabilities		4	895,905	1,137,211	892,507	688,263	555,304

Notes:

- Expenses were lower than last financial year due mainly to a decrease in Judicial Training as the result of the State lockdown activity.
- The change in Other Economic Flows relates to net gain arising from revaluation of long service leave liability.
- Total Assets increased due to an increase in the College Trust Fund balance and Receivables due from CSV.
- Total Liabilities decreased due to a decrease in employee provisions as a result of the net gain arising from revaluation of long service leave liability.

SIGNIFICANT CHANGES IN FINANCIAL POSITION DURING THE YEAR

Nil disclosable.

Disclosures & Report of Operations

3. Disclosure of consultancy expenditure

DETAILS OF CONSULTANCY ENGAGEMENTS VALUED AT \$10,000 OR GREATER

In 2020-21, there were 6 consultancy engagements where the total fees payable to the individual consultancies was \$10,000 or greater. The total expenditure incurred during 2020-21 in relation to these consultancy engagements was \$131,919 (excl. GST).

Figures below are presented exclusive of GST.

CONSULTANTS - OVER \$10,000				
CONSULTANT	PURPOSE OF CONSULTANCY	TOTAL APPROVED PROJECT FEE	EXPENDITURE 2020-21	FUTURE EXPENDITURE
Dexis Pty Ltd	Strategic advisory services - College strategic direction & business model	\$37,600	\$37,600	Nil
Praesta Partners LLP	Presentation/coaching - Leadership education	\$23,881	\$23,881	Nil
Fenton Stephens Pty Ltd*	Brand/creative services - User Experience Project	\$167,499	\$22,843	Nil
Shantiworks Pty Ltd	Presentation/facilitation - Specialist Family Violence education	\$17,250	\$17,250	Nil
360 Edge Pty Ltd*	Presentation/facilitation - Family Drug Treatment Court and Drug Court education	\$19,145	\$15,845	Nil
Seedling Coaching and Training Services	Presentation/facilitation - Tribunal Craft education	\$14,500	\$14,500	Nil

* Total Approved Project Fee on these engagements spans two financial years and was fully delivered as at 30 June 2021.

DETAILS OF CONSULTANCY ENGAGEMENTS UNDER \$10,000

In 2020-21, there were 29 consultancy engagements where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2020-21 in relation to these consultancy engagements was \$68,951 (excl. GST).

4. Disclosure of government advertising expenditure

For the 2020-21 reporting period, the College did not engage in any disclosable government advertising campaigns.

5. Disclosure of ICT expenditure

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

For the 2020-21 reporting period, the College had a total ICT expenditure of \$146,835, with the details shown below.

ALL OPERATIONAL ICT EXPENDITURE	ICT EXPENDITURE RELATED TO PROJECTS TO CREATE OR ENHANCE ICT CAPABILITIES		
Business as Usual (BAU) ICT expenditure	Non Business as Usual (non BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = OPEX + CAPEX)		
\$122,668	\$24,167	\$24,167	\$ -

ICT expenditure refers to the College’s costs in providing business enabling ICT services within the current reporting period. It comprises Business as Usual (BAU) ICT expenditure and Non Business as Usual (Non-BAU) ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing the College’s current ICT capabilities.

BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

6. Other relevant information

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the College. For the 12 months ending 30 June 2021, the College received one valid Freedom of Information (FOI) request.

MAKING AN FOI REQUEST

FOI requests can be lodged online at www.foi.vic.gov.au. An application fee of \$29.60 applies. Access to documents can also be obtained through a written request to the College’s Freedom of Information Manager, as detailed in s17 of the *Freedom of Information Act 1982*.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of College should be addressed to:

- Via email:** info@judicialcollege.vic.edu.au
- Via post:** Freedom of Information
Judicial College of Victoria
William Cooper Justice Centre, Level 7, 223 William Street, Melbourne VIC 3000

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and www.foi.vic.gov.au

COMPLIANCE WITH THE BUILDING ACT 1993

The College does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

Disclosures & Report of Operations

COMPLIANCE WITH THE PUBLIC INTEREST DISCLOSURES ACT 2012

The *Public Interest Disclosures Act 2012* encourages and assists people in making disclosures of improper conduct by public officers and public bodies. The Act provides protection to people who make disclosures in accordance with the Act and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

The College does not tolerate improper conduct by employees, nor the taking of reprisals against those who come forward to disclose such conduct. It is committed to ensuring transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

The College will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

REPORTING PROCEDURES

Disclosures of improper conduct or detrimental action by the College or any of its employees or officers may be made directly to the Independent Broad-based Anti-Corruption Commission:

Level 1, North Tower, 459 Collins Street, Melbourne VIC 3000
Phone: 1300 735 135
Internet: www.ibac.vic.gov.au

DISCLOSURES UNDER THE PUBLIC INTEREST DISCLOSURES ACT 2012

	2020-21	2019-20
The number of disclosures made by an individual to the Department and notified to the Independent Broad Based Anti-Corruption Commission	0	0
Assessable disclosures	0	0

COMPETITIVE NEUTRALITY POLICY

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service. Where applicable, the College complies with the requirements of the *Competitive Neutrality Policy Victoria* and any subsequent reforms.

COMPLIANCE WITH THE CARERS RECOGNITION ACT 2012

CSV takes all practical measures to comply with its obligations under the *Carer’s Recognition Act 2012*. Consistent with the principles of the Act, CSV provides flexible working arrangements and leave provisions for CSV staff, including staff of the College.

SUMMARY OF ENVIRONMENTAL PERFORMANCE

The Government’s aim of improved environmental management is supported by a requirement that Departments disclose their ongoing performance in managing and reducing the environmental impacts of their office-based activities. The College makes use of CSV offices and facilities to perform its functions and any reporting requirements of the office are met by CSV. The College participates fully in any environmental programs undertaken by CSV.

7. Disclosure of asset maturity assessment

The College holds an exemption from the requirements of the Asset Management Accountability Framework (AMAF) from the Assistant Treasurer of Victoria.

8. Additional information available on request

STATEMENT OF AVAILABILITY OF OTHER INFORMATION

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the College and are available on request, subject to the provisions of the *Freedom of Information Act 1982*.

- a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- b) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- c) details of publications produced by the entity about itself, and how these can be obtained;
- d) details of changes in prices, fees, charges, rates and levies charged by the entity;
- e) details of any major external reviews carried out on the entity;
- f) details of major research and development activities undertaken by the entity;
- g) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- h) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
- i) details of assessments and measures undertaken to improve the occupational health and safety of employees;
- j) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
- k) a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- l) details of all consultancies and contractors including:
 - i. consultants/contractors engaged;
 - ii. services provided; and
 - iii. expenditure committed to for each engagement.

The information is available on request from:

Office of the Chief Executive Officer

Judicial College of Victoria

Phone: (03) 9032 0555

Email: officeoftheceo@judicialcollege.vic.edu.au

Disclosures & Report of Operations

9. Disclosure Index

The annual report of the Judicial College of Victoria is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the College’s compliance with statutory disclosure requirements.

The report of operations is prepared in accordance with the requirements of the *Financial Management Act 1994*, Standing Directions (SDs) and associated instructions, applicable Australian Accounting Standards and Financial Reporting Directions (FRDs). It is presented in accordance with the guidelines contained in the 2020-21 *Model Report for Victorian Government Departments*.

LEGISLATION	REQUIREMENT	PAGE REFERENCE
STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS		
REPORT OF OPERATIONS		
CHARTER AND PURPOSE		
FRD 22H	Manner of establishment and the relevant Ministers	76
FRD 22H	Purpose, functions, powers and duties	76
FRD 22H	Key initiatives and projects	Whole document.
FRD 22H	Nature and range of services provided	13-16
MANAGEMENT AND STRUCTURE		
FRD 22H	Organisational structure	39, 76
FINANCIAL AND OTHER INFORMATION		
FRD 10A	Disclosure index	84-85
FRD 15E	Executive officer disclosures	70-73
FRD 22H	Employment and conduct principles	77
FRD 22H	Occupational health and safety policy	79
FRD 22H	Summary of the financial results for the year	79
FRD 22H	Significant changes in financial position during the year	79
FRD 22H	Major changes or factors affecting performance	50
FRD 22H	Subsequent events	73
FRD 22H	Application and operation of the <i>Freedom of Information Act 1982</i>	81
FRD 22H	Compliance with building and maintenance provisions of the <i>Building Act 1993</i>	81
FRD 22H	Statement on National Competition Policy	82
FRD 22H	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	82
FRD 22H	Application and operation of the <i>Carers Recognition Act 2012</i>	82
FRD 22H	Details of consultancies over \$10,000	80
FRD 22H	Details of consultancies under \$10,000	80
FRD 22H	Disclosure of government advertising expenditure	80
FRD 22H	Disclosure of ICT expenditure	81
FRD 22H	Statement of availability of other information	83
FRD 24D	Reporting of office based environmental impacts	82
FRD 25D	Local Jobs First	79
FRD 29C	Workforce Data disclosures	77-78
SD 5.2	Specific requirements under Standing Direction 5.2	43
COMPLIANCE ATTESTATION AND DECLARATION		
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	85
SD 5.2.3	Declaration in report of operations	3

FINANCIAL STATEMENTS		
DECLARATION		
SD 5.2.2	Declaration in financial statements	42-43
OTHER REQUIREMENTS UNDER STANDING DIRECTIONS 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	42-43
SD 5.2.1(a)	Compliance with Standing Directions	42-43
SD 5.2.1(b)	Compliance with Model Financial Report	50
OTHER DISCLOSURES AS REQUIRED BY FRDS IN NOTES TO THE FINANCIAL STATEMENTS ^(a)		
FRD 13	Disclosure of Parliamentary Appropriations	51
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	70-72
FRD 103H	Non Financial Physical Assets	68-69
FRD 110A	Cash Flow Statements	48
FRD 112D	Defined Benefit Superannuation Obligations	54
FRD 114C	Financial Instruments – general government entities and public non-financial corporations	63-66
Note: ^(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.		
LEGISLATION		
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<i>Building Act 1993</i>		81
<i>Public Interest Disclosures Act 2012</i>		82
<i>Carers Recognition Act 2012</i>		82
<i>Disability Act 2006</i>		79
<i>Local Jobs Act 2003</i>		79
<i>Financial Management Act 1994</i>		85

JUDICIAL COLLEGE OF VICTORIA FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION STATEMENT

I, Samantha Burchell, on behalf of the Responsible Body, certify that the Judicial College of Victoria has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Samantha Burchell
Chief Executive Officer
Judicial College of Victoria

18 October 2021

Notes



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