

## 2021/2022 Annual Report.

Wisdom shared.

## About the Judicial College of Victoria.

The Judicial College of Victoria is where the Victorian judiciary come for ongoing education and professional development. The College also 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 to share their experiences and collective wisdom with each other. We connect them with leaders from other disciplines who can offer different perspectives.

#### Governance.

The College was established by the *Judicial College of Victoria Act* 2001. The College's direction is set by a Board chaired by the Chief Justice and which consists of the 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

**The Honourable Justice Lisa Hannan** Chief Magistrate of the Magistrates' Court of Victoria

**His Honour Judge Jack Vandersteen** President of the Children's Court of Victoria

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

#### **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 2022.

**The Honourable Chief Justice Anne Ferguson** Chair of the Judicial College of Victoria 27 October 2022



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## Message from the Chair.

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

I am pleased to present the Judicial College of Victoria's Annual Report for the year ending 30 June 2022.

The financial year was again marked by change and transition as the community navigated the ongoing impacts of the COVID-19 pandemic.

It was against this backdrop that the College developed a new three-year strategic outlook to help it keep transforming its service delivery and capability.

An important stream of work during the reporting year involved responding to the recommendations from the Review and subsequent Report into sexual harassment across the Victorian courts and the Victorian Civil and Administrative Tribunal (VCAT). Together with the Heads of Jurisdiction, Courts Council, Court Services Victoria (CSV) and the Judicial Commission, the College supported the recommendations directed to them as an 'absolute priority'.

The College has begun delivering programs on sexual harassment education in the context of bullying and workplace conduct generally. The College also created a podcast series to provide additional information and generate collegiate discussion throughout the year. This mix of online and face-to-face options has been welcomed and will be ongoing.

The College is also pleased to be part of the CSV Self-Determination Plan Yaanadhan Manamith Yirramboi: Striving for a Better Tomorrow launched in July 2021. The College's materials and programs aim to enhance judicial officers' awareness of factors contributing to the intergenerational disadvantage and trauma experienced by Aboriginal and Torres Strait Islander People, and to create better understanding of cultural customs and beliefs. The College remained on track to complete the first, major stage of its digital transformation project, paving the way for a new website. This important project will create a single digital platform with new and innovative ways to engage and support the judiciary. The next stage will be a new publishing solution for the College bench books and resources.

As the College marks its twentieth year, I am optimistic and confident about the future.

The College is well positioned to keep improving its delivery of professional development services for Victorian judicial officers; providing them with the contemporary education and resources they need.

On behalf of the Board, I acknowledge the work of the Chief Executive Officer, Samantha Burchell, and her committed team, who have worked to navigate and learn from this period of transition.

I would like to also thank the many contributors who have shared their knowledge and experience, and members of the judiciary who give their time generously to assist their colleagues.

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

As the College marks its twentieth year, I am optimistic and confident about the future. ))

### **Message from the CEO.**

The photographic works of Danish artist Soren Solkaer (which feature in this report and the College's renewed strategic direction for 2022–2025) capture birds in a 'murmuration', moving as one unified organism as a sign of resilience and shared purpose. It is a beautiful visual metaphor for how human systems – indeed, organisations – can also adapt to the opportunities and challenges of an external environment.

The global pandemic isolated and separated us. As organisations, we had to adapt – first to the immediate crisis, but in the longer term to make something of the challenges. Ironically, by forcing us apart, the pandemic strengthened our ability to synchronise with each other, just like a flock of birds.

The past year has seen the College capitalise on the momentum for transformation sparked by the pandemic. The release of the College's post-pandemic three-year strategic direction, 'Murmuration: Adapting to the winds of change', paves the way for the College to reshape its service delivery and capability to meet the changing needs ahead.

The College's renewed business model focusses on its core Victorian judicial audience, continuing to provide opportunities for collegiality and sharing knowledge.

This includes supporting the implementation of recommendations of the Review of Sexual Harassment in Victorian Courts: Preventing and Addressing Sexual Harassment in Victorian Courts and VCAT (the Szoke Report). The College has delivered important education and a growing collection of resources to support cultural change and safe workplaces for those who work in the courts and VCAT. The College will continue to adopt further elements of the Szoke Report's recommendations in the new year, with further training and resources being delivered across the jurisdictions. This year, the College launched a second instalment of its Judicial Life audio series and a new podcast series on judicial wellbeing. The conversational nature of these podcasts keeps judicial officers connected, engaged, informed and well equipped to cope with the ever-changing landscape. It has also allowed the College to reach new appointees on topics including transitioning to the bench, courtcraft, judicial conduct, wellbeing and vicarious trauma, and social issues affecting those who interact with the judicial system, including First Nations peoples.

The College continues to prioritise evidence-based and consultation-led education services, bench books with everyday application, and digital and online content delivery. To help deliver this, the College is advancing its own capability and accelerating the development of the technology it requires.

In this regard, the College will launch a new website in the second half of 2022, transitioning several legacy platforms to a single, contemporary site that will make accessible digital resources and content in a range of formats. The centrepiece of the College's online identity, the new site will enhance the way judicial officers connect with the College and access research resources essential to their work. (A murmuration) is a beautiful visual metaphor for how human systems – indeed, organisations – can... adapt to opportunities and challenges of an external environment.

Also, later this year, the College will relocate our office to 181 William Street Melbourne. The culmination of months of meticulous planning, this will be an exciting time for the College. The new premises will include a collegiate training space designed with our judicial audience in mind. It will also be equipped with audio-visual technology, which will support the College's multi-channel content delivery strategy and the delivery of hybrid education.

The following pages of this report detail the work of the College for 2021–22.

Lastly, I want to thank Chief Justice Ferguson, Chair of the College, and the Board members for their continued guidance and leadership. Their support is essential to the success of the College. I am also deeply grateful to my colleagues, the staff of the College, for their commitment, support of each other and for embracing the challenge of change.

Samantha Burchell Chief Executive Officer

JUDICIAL COLLEGE OF VICTORIA ANNUAL REPORT 2021/2022

## Twenty years of Wisdom shared.

Two decades ago, the Judicial College of Victoria Act 2001 commenced, marking the College's beginning.

A lot has changed since those early days.

Throughout twenty years of challenges and change, the College's response has been both strategic and adaptive. We have asked ourselves what our judicial audience need most and have built on our foundations to support judicial officers with the knowledge, insight and tools they need to perform their jobs effectively.

In recent times, the global pandemic challenged almost everything we had taken for granted, provoking lasting changes for how we live and work. The courts and the judiciary were no exception, changing almost overnight.

### Renewed Strategic Direction 2022 - 2025.

In June 2021, midway through lockdown, the College Board endorsed a renewed strategic direction that sees us refocussing our attention on the College's core Victorian judicial audience and providing opportunities for collegiality and sharing knowledge.

The Board stated a commitment to prioritising evidencebased and consultation-led education services and bench books with everyday court or chambers application. It prioritised digital and online content delivery, while ensuring in-person events continued when necessary for a successful learning experience.

The College will also advance its own capabilities and accelerate the development of technology it requires to deliver on the renewed strategic direction.

Publication of its three year strategic direction is slated for mid-2022, along with goals and measures to guide our shared purpose and next steps.

## Consultation led education.

The College is moving towards streamlining and improving our governance arrangements for developing education.

Using the standing Judicial Wellbeing Steering Committee as a model, we are gradually improving processes to garner judicial input into education development that maximises the value of judicial involvement while minimising the impact on the time required to oversee its development. New steering committees will guide key areas of the College's work and forward planning, as well as contributing cross-jurisdictional and subject-specific matter insights in areas of particular need.

### Opportunities for collegiality and sharing knowledge.

By leveraging online education modalities, including podcasts and webinars, the College has been able to maximise opportunities for collegiate interaction.

This year, the College launched a second series of its podcast Judicial Life and a new podcast series on judicial wellbeing. The conversational nature of these podcasts keeps judicial officers connected, engaged, informed and well equipped to cope with the ever-changing landscape. It has also allowed the College to prioritise the needs of the many judicial officers who were appointed during the pandemic by providing as many opportunities as possible for these new appointees to receive education on topics including courtcraft, evidence, law, judicial conduct and ethics, and social issues affecting those who interact with the judicial system, including First Nations peoples.

Included in the College's renewed focus on education for Victorian judicial officers is the requirement that all judicial officers receive education in accordance with the recommendations made in Dr Helen Szoke AO's 'Review of Sexual Harassment in Victorian Courts and VCAT (the Szoke Report).

The College has delivered important education and a growing collection of resources to support cultural change and safe workplaces for those who work in the courts and VCAT.

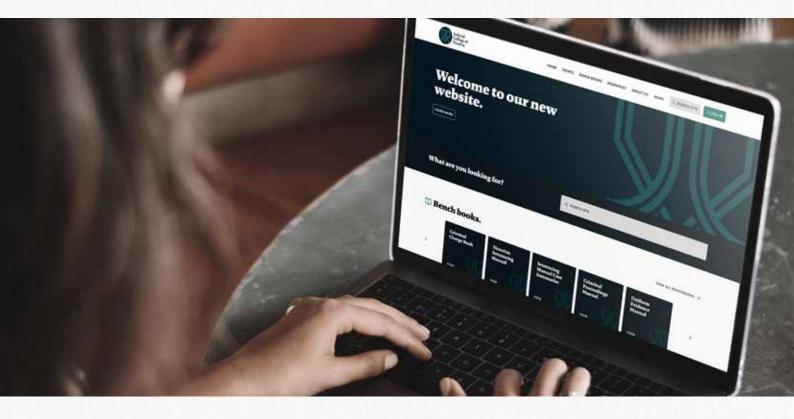


Judicial College of Victoria

Celebrating <mark>20 years</mark> of Wisdom shared.







### College website: Out with the old, in with the new.

### The College has accelerated the delivery of improved technological capability.

In July 2022, we will launch a new website, transitioning several legacy platforms to a single, contemporary site that will make accessible digital resources and content in a range of formats.

The new site will be the centrepiece of the College's online identity. The delivery of the project is the culmination of several years of planning and collaboration and will integrate our content strategy and brand. The site will enhance the user experience through improved navigation and search, while preserving ready access to research resources essential to judicial work. Judicial officers will have individual profiles which provide access to all College events and favourite content in one central location.

The broader legal profession will also benefit. The website will house a wealth of bench books as well as up to date, curated legal resources on topics as varied as First Nations peoples, sexual harassment and courtcraft. These resources will be available to all, providing legal knowledge and supporting access to justice.

### Revolutionising the use of bench books and decision writing.

We have made significant progress to support judicial officers to reduce the time they spend preparing jury directions and writing decisions.

The Civil and Criminal Charge Books are essential tools to assist judicial officers to carry out the unique and challenging task of directing juries. These charge books contain model jury directions, which can be downloaded and adapted for the circumstances in an individual case.

The College has appointed a technology partner to develop a new system that allows for the automation of jury directions. The system supports easy and accurate compilation of party details and relevant parts of the Civil or Criminal Charge Book, based on the issues in the case.

The technology has also been adapted to support the automatic population of decision templates to assist busy magistrates with prompts of all the relevant legal tests in certain high volume decision areas, including bail and sentencing.

The system is designed to support judicial independence by allowing judges to focus on their role of identifying the key issues in the case, and reduce the administrative time spent locating supporting authorities or formulating common parts of reasons for judgments.

## Supporting a flexible and collegiate working environment.

#### The College is planning to relocate our office to 181 William Street, Melbourne.

The new premises will include a collegiate training space designed with our judicial audience in mind. This space will be flexible, multi-functional and include audio-visual technology which will allow the seamless delivery of hybrid education.

The new premises will also include a dedicated content studio to support the creation of high-quality podcasts and other recordings as part of the College's multi-channel content delivery strategy.

IDICIAL COLLEGE OF VICTORIA ANNUAL REPORT 2021/2022

# Achieving enduring and positive change.

### Sexual harassment in Victorian courts and VCAT.

'Sexual harassment is harmful, unlawful and wrong. It goes against everything our justice system is built on. I want to make it clear we will not put up with any form of wrongful conduct in our courts or VCAT. There will be zero tolerance for sexual harassment'.

#### THE HONOURABLE ANNE FERGUSON, CHIEF JUSTICE OF THE SUPREME COURT OF VICTORIA

The field of cultural awareness change is heavily saturated with information about what doesn't work. But there is a lack of guidance on how to positively achieve enduring change.

The College has worked with the judiciary to develop education on cultural change in response to the Review of Sexual Harassment in Victorian Courts and VCAT (Szoke Report). This development would not have been possible without the skills and assistance of judicial officers, particularly the Judicial Conduct & Ethics Steering Committee. This collaborative approach is key to supporting the delivery of impactful education and resources.

### Podcast: What does the Szoke Report mean for you?

The College introduced its work on sexual harassment with the launch of a podcast conversation between former Victorian Equal Opportunity and Human Rights Commissioner, Kristen Hilton and judicial officers from three jurisdictions about their response to the Szoke Report. Magistrate Jo Metcalfe, Judge Justin Hannebery and Justice Chris Maxwell AC talked frankly about their perceptions of the culture of courts, their own experiences and what it means to be a 'good judicial officer' in the workplace.

### **Resource collection.**

The College website now hosts a growing collection of resources to provide information and education on sexual harassment for those who work in Victorian courts and VCAT. These include the background context of the Australian legal system prior to the release of the Szoke Report; ways to understand sexual harassment including relevant definitions, policies and guidelines; some forms of prevention; how to respond to sexual harassment and selected wider reading.

### Courts as workplaces: Sexual harassment and other inappropriate behaviours.

The College has developed a program called **Courts as workplaces: Sexual harassment and other inappropriate behaviours.** This two-part education program on preventing and addressing sexual harassment has been approved by the Judicial Conduct & Ethics Steering Committee and has been offered to all judicial officers in all jurisdictions.

It consists of in-person small group events - part one: a confidential and facilitated discussion in which judicial officers can begin exploring sexual harassment issues and collaboratively set norms and take ownership of the cultural change agenda; and part two: bystander training, in which attention turns toward behaviour of colleagues in the workplace.

The Courts as workplaces workshop was first piloted in the Supreme Court of Victoria. Opened by Chief Justice Ferguson and as the program's foundation event, the discussion prioritised the voices of judicial officers based on the understanding that—at the heart of the court system they are best placed to articulate their own concerns and insights.

The workshop comprised a large-group conversation and small-group work. It probed into issues of power and hierarchy and considered what judges could do to promote appropriate standards of behaviour and a safe work culture. The program aimed to inspire future discussions by fostering a common understanding of high-risk behaviours and the need to set proper boundaries with staff and colleagues.

### Courts as workplaces: Bystander training.

The focus on sexual harassment prevention emphasises the significance of a holistic workplace response. Anyone in a workplace who might hear or see inappropriate behaviour directed at others should intervene where possible to prevent a situation from worsening. The College partnered with En Masse, workplace consultants, to customise bystander training for judicial officers as recommended by the Szoke Report.

#### More to come.

The College plans to deliver Courts as workplaces across the jurisdictions. Repeat sessions for the Supreme Court of Victoria and a pilot in the County Court of Victoria are forthcoming.

Coming months will also see the recording and release of videos and podcasts that will acquit further recommendations of the Szoke Report. The recorded artefacts will address risk factors in the workplace, staff management, the complaints process and storytelling formats by those with lived experience of sexual harassment in the workplace. Presenters will include judicial officers, subject matter experts and investigative journalists.

Judicial officers will be given the opportunity to collectively grapple with issues that arise in recordings in associated discussion groups.

This program of work has been developed with enduring and positive change in mind. It leverages leadership, peerto-peer learning among judicial officers and gradually builds active engagement and investment in maintaining a safe workplace.

### Law.

The College has continued to update and build our library of bench books and other resources to assist busy judicial officers with court and chambers work and to stay up to date with the latest changes in the law.

### New resources.

## Modern slavery: Guidance for Australian courts.

Produced at the request of the Judicial Council on Cultural Diversity, this resource is the first of its kind in Australia. It focusses on how modern slavery issues are likely to arise in Australian courts and provides useful information to assist judicial officers in hearing such cases.

Today, 40.3 million people globally live in modern slavery.

Modern slavery is the illegal exploitation of people for personal or commercial gain. It covers a wide range of abuse and exploitation including organ trafficking, trafficking persons/ children, forced labour or services, debt bondage and forced marriage.

'This resource will provide invaluable assistance to Australia's judicial officers and a much wider group of stakeholders who will gain extremely useful information and guidance on this very important topic of modern slavery. It will add immensely to our understanding of this difficult area of the law'.

THE HONOURABLE JOHN CHAMPION SC, FORMER JUDGE OF THE SUPREME COURT OF VICTORIA

## Scholarship for the legal community.

Launched in September 2021, **Scholarship for the legal community** aims to foster greater engagement between the judiciary, legal profession and legal academia by enabling a shared experience of the latest pieces of doctrinal research in significant and emerging areas of the law. This resource provides short summaries of salient articles from local and international journals across a range of legal fields to support judicial decision-making and to promote the coherent development of the law.

The College has so far published 30 brief summaries – and three detailed summaries – of recent pieces of academic research across ten legal areas. Our judicial audience has commented that the summaries are especially useful where the research itself is long and complex.

#### SPEAKING TO THE VALUE OF THE RESOURCE, JUSTICE CHRIS MAXWELL AC SAID:

'The output of the legal academy is a rich but underutilised resource. Promoting greater awareness



of legal scholarship amongst judges and practitioners can only enhance the quality of what we do. By making new scholarship readily accessible, the Judicial College is doing the legal community a great service'.

### **Responding to recent case law.**

The **Uniform Evidence Manual** is one of the College's most frequently used publications. It is widely used by judicial officers, the legal profession and students looking for accessible and reliable guidance on the operation of the *Evidence Act 2008* (Vic).

Over the past year the College has published comprehensive updates to the manual to bring it up to date by incorporating the ever-growing body of evidence law jurisprudence from the uniform evidence law jurisdictions around Australia.

The **Charter of Human Rights Bench Book** and **Charter case collection** were updated to reflect changes following recent case law. Among the most notable developments is the Court of Appeal's decision in *Minogue v Thompson* [2021] VSCA 358 which elaborated on prison governors' obligations when drug testing prisoners and safeguarding their privacy and dignity rights. The Charter is now 15 years old, and this area of the law continues to develop. The College's material on the Charter aids judicial officers in interpreting this important area of the law.

#### The Victorian Criminal Proceedings Manual

describes the processes which ensure the smooth, just and consistent functioning of the criminal jurisdiction of Victorian courts, from when a charge is filed through to the completion of appeals. Over the last year, we made four substantive updates to the manual on topics including charge-sheets, joinder, permanent stays and interlocutory appeals, in response to appellate decision. One of these, *Fox v DPP* [2022] VSCA 38 reversed a significant singlejudge decision of the Supreme Court of Victoria, and had significant implications for the Magistrates' Court of Victoria, by expanding the circumstances in which a magistrate could allow an amendment to a charge-sheet, reducing the potential for errors in charge-sheets which may lead to proceedings being dismissed.

## Enhancing our resources.

The **Victorian Sentencing Manual**, another of our most frequently used publications, was updated this year with newly published chapters on property offences and drug offences. These are two of the final significant parts of what has been a complete re-write of this manual over the last several years.

With the assistance of interns from Monash and Victoria Universities, we have also published approximately 1000 new County Court sentencing summaries. This is in addition to continuing to maintain sentencing summaries for Court of Appeal cases, current through 2022.

The College has worked closely with the **Civil Juries Charge Book** committee to modernise the language in the Civil Juries Charge Book. This resource provides a similar service to the Criminal Charge Book by providing judges hearing civil jury trials a carefully drafted script to explain the major legal issues to the jury. These scripts are designed to use accessible language to maximise the ability of the jury to understand the critical issues on which they must decide.



### Law.

### Building knowledge: Fundamentals of evidence.

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

The College continued its fundamentals of evidence series to assist judicial officers better understand the operation and application of key provisions of the *Evidence Act 2008* (Vic).

In the second webinar of the series, Judge Michael O'Connell and Andrew Palmer KC presented on how to approach and assess relevance and the hearsay rule and its application.

The third webinar, presented by Judge George Georgiou and Andrew Palmer KC, focussed on exceptions to the hearsay rule, providing practical assistance on how to assess and apply the rule and its exceptions in a busy court/hearing room. The program also discussed the opinion evidence rule and key exceptions to this rule. Future topics in the series will include tendency and coincidence and a further exploration of opinion evidence.

While the series was focussed on the needs of magistrates, its broader application was evident, with over 100 judicial officers attending each webinar.

The College also delivered a tailored training program on evidence for VCAT members from across multiple divisions. The program allowed VCAT members to enhance their understanding of key evidence principles such as hearsay, procedural fairness, and expert evidence. Participants also had the opportunity to workshop various scenarios applicable to their specific divisions.

## Working with the jurisdictions.

Through 2022, the College has been working with the Coroners Court of Victoria to update the **Coroners Bench Book**. First published in 2009 to support the implementation of the new *Coroners Act 2008*, the rewrite involves a comprehensive review of the existing bench book. Coroners occupy a unique niche within the Victorian court system as a specialist inquisitorial court. With 13 years' experience operating under the current Act, the rewrite aims to modernise the Bench Book for the needs of current coroners.

The **Guide to the** *Guardianship* and Administration Act 2019 (Vic) explains the changes to guardianship and administration law after the Act commenced in March 2020. The Guide explains relevant principles under the Act and this year received its first significant update to incorporate new VCAT case law since its publication in 2020.

We continue to contribute summaries of selected Court of Appeal sentencing decisions to the **County Court's criminal newsletter**, which is produced by the Chief Judge's Chambers and County Court legal staff. The newsletter is published regularly and circulated to all County Court judges, associates, tipstaves, criminal registry staff, and criminal division lawyers. The newsletter covers recent criminal cases of importance from the High Court, the Victorian Court of Appeal and the NSW Court of Criminal Appeal with relevance to the work of the County Court's criminal division judges.

'One of the best series of this kind I have been to.'

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'First class. Demystifying evidence and making it practical is so useful ...' JUDICIAL OFFICER FEEDBACK

## Skills.

Judicial officers consistently say that giving reasons, whether written or oral, is one of the hardest aspects of the role. The College provides judicial officers opportunities to improve and refine these vital skills.

### Delivering oral decisions with confidence.

With increasing caseloads and complexity of matters, the ability to deliver an effective oral decision is an important skill for judicial officers to master.

In this webinar, Justice Elizabeth Hollingworth, Judge Samantha Marks and Member Tony Horan shared their knowledge, wisdom and experience on how to prepare for and deliver an effective oral decision.



'One of the very best sessions I have attended; all the presenters were well prepared, had useful and helpful things to say, went through their presentation at an appropriate pace and without pretension.'

JUDICIAL OFFICER FEEDBACK

## **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 First Nations peoples who come before the courts.

In 2021, the College reflected on the 30-year anniversary of the Royal Commission into Aboriginal Deaths in Custody with a series of events exploring the issues addressed by the Royal Commission and what has progressed, 30 years on. This included focussing on the underlying systemic social, cultural and legal issues contributing to the deaths of Aboriginal people in custody.

### Shadowboxing: Tony Birch on growing up in Melbourne.

It was a privilege to have renowned academic, author and educator Dr Tony Birch join us to explore what has changed for those living on society's margins and what remains the same.

In conversation with Magistrate Abigail Burchill, Dr Birch generously shared his own experiences growing up Aboriginal in Melbourne.

With characteristic insight and authenticity, Dr Birch spoke about his troubled youth and how the trajectory of his life was fundamentally transformed by the kindness and generosity shown to him by key people he encountered in the justice and academic systems, who helped him to recognise his own value.

Speaking to the importance of the values of respect, dignity, and kindness in the justice system, Dr Birch said:

"...when you talk about the courts and the role of judicial officers...I think it is remarkable the impact you can have on people and people who might have really low self-esteem...and I know people are in the courts for having done wrong...but to try and convey to people that they have value as young people in particular and to try and recognise a pathway for them...'

### Age of criminality: Neuro-developmental implications.

Chaired by Magistrate Jennifer Bowles, this webinar focussed on how best to manage children and young people who present with a range of developmental and learning problems in the courtroom.

Dr Katrina Harris and Dr Marshall Watson discussed the complex neuro-developmental and psychological issues affecting children and young people, including brain development, brain injury, and foetal alcohol spectrum disorder, with specific focus on the higher rates of developmental trauma in First Nations adolescents.

Judicial officers were provided with a deeper insight as to the trauma that may occur in childhood, how they might identify neuro-developmental and psychological factors in the courtroom and how to give appropriate weight to these factors in sentencing. Dr Watson also discussed the research supporting the need to raise the age of criminal responsibility in Victoria and the implications for doing so.

'The webinar provided an essential and invaluable education in the neurodevelopmental and psychological factors that affect behavioural development and responses.

That information is of first importance in assessing wrongdoing by young offenders and determining appropriate outcomes. It also provided a better insight into the enduring and longstanding effects of trauma on adult behaviour. That understanding is critical to addressing over-representation of our First Nations peoples in the criminal justice system'. JUDICIAL OFFICER FEEDBACK

### Sorry Business: The stories, the journey, and the learnings.

For First Nations peoples, overcoming grief is a unique and complex process that carries cultural responsibilities, ceremonies and obligations beyond the Western grieving process.

Chaired by Magistrate Rosa Falla, this program gave judicial officers a deeper understanding of the responsibilities and obligations for Aboriginal and Torres Strait Islander people to attend funerals and participate in Sorry Business and bereavement protocols and how to best incorporate this knowledge into judicial practice.

The College was deeply grateful to representatives from the Victorian Aboriginal Funeral Service, the Coroners Court of Victoria, and Corrections Victoria who generously gave an insight into the complexities and profound importance of Sorry Business and how it plays out when it intersects with the justice system.

'This program provided an invaluable insight into the significance of Sorry Business in Indigenous culture. By doing so, it exemplified the depth of indigenous culture and its role in Indigenous society.' 'Such a powerful and insightful panel.'

JUDICIAL OFFICER FEEDBACK

## Non-Legal Knowledge.

#### **Cryptocurrency.**

'The world of cryptocurrency trading is not for the faint-hearted... It can involve computergenerated, high frequency transactions in digital quasi currencies which manifest on computer screens or printouts but are not otherwise in a physical form'.

 ${\tt SUNDARESH\ MENON,\ CHIEF\ JUSTICE\ OF\ SINGAPORE,\ QUOINE\ PTE\ LTD\ V\ B_2C_2\ LTD\ [2020]\ SGCA(I)\ o_2}$ 

As courts around the world grapple with the complex issues surrounding cryptocurrency assets, we were fortunate to have Dr Philippa Ryan, barrister and Associate Professor at ANU School of Law, shed light on cryptocurrency technology and some of the potential issues for Victorian courts.

With a focus on commercial issues, Dr Ryan discussed how cryptocurrency assets can be frozen, the mechanisms to be used when making orders on cryptocurrencies, and the questions to be asked when cryptocurrency is brought up in court.

The timeliness of this program was illustrated after some of these issues arose in the matter of *Chen v Blockchain Global Ltd* [2022] VSC 92, one of the first Australian cases where an asset preservation order has been applied to a digital currency.



## Social Context.

### Family violence: Supporting the change-makers.

Our work to support the judiciary in its understanding of family violence encompasses many initiatives, including educational events, podcasts and a growing library of resources developed to equip the judiciary to recognise and respond to family violence in every sphere of their work.

A key aspect of the College's family violence education is supporting Lead Family Violence Magistrates, who are appointed to 'champion' an understanding of family violence among their colleagues.

We have delivered regular sessions to reflect on their work and create a community of practice to ensure a consistent approach across family violence matters in Victoria.

Highlights of the year have included a panel session moderated by Chief Magistrate Justice Lisa Hannan with special guests Assistant Commissioner Lauren Callaway of the Victoria Police Family Violence Command, Professor Heather Douglas of Melbourne Law School, and Serina McDuff, CEO of Women's Legal Service Victoria discussing family violence victims' engagement with and experiences of the legal system. The College also invited experts to speak on the impact of family violence on children, adolescent violence, elder abuse and assessing legal capacity.

Lead Family Violence Magistrates have also had an opportunity to focus on and discuss best practice courtcraft, with a whole workshop devoted to addressing trauma in the family violence courtroom environment.

'So interesting! Well done on arranging these wonderful speakers presenting a powerhouse of research findings, challenging our thoughts as to the adequacy of our processes and procedures... meeting the needs of those appearing before us and their families.'

JUDICIAL OFFICER FEEDBACK

## Judicial Life.

## Stages of the judicial career.

Oriented around the opportunities and challenges of different stages of the judicial career cycle, the College's judicial wellbeing education engages new appointees, leaders who are in the middle of their careers and judicial officers approaching retirement from the bench.

'You can bring your whole self to the judicial role and judging. It's not a choice between objective decision making and human emotions. Sustainable judging requires balance, acceptance, and reflection.'

JUDICIAL OFFICER FEEDBACK

#### **NEW APPOINTEES**

**'Balancing the demands of judicial life'**, our wellbeing program for new appointees, brings together judicial officers from across all jurisdictions to discuss the sources of judicial stress, their personal impacts and strategies to maximise wellbeing. This program is complemented by follow up collegiate discussions, to foster relationships and provide ongoing wellbeing education.

'The opportunity to discuss issues with other recently-appointed judicial officers was fantastic, as was hearing that a lot of the challenges I'd experienced were quite common – It's been quite a relief to realise it's not just me! In addition, the discussion of mindfulness and identifying emotions with specificity was really interesting and something I'll be reflecting on a lot further. I think structuring the day around the development of a practical plan was really helpful, too.'

JUDICIAL OFFICER FEEDBACK

#### THE MIDDLE YEARS

The middle of the judicial career can be a time of role mastery, managing the cumulative impact of judicial work and consolidating as a leader. The College's Judicial Wellbeing Advisors have presented on preventing vicarious trauma and worked with judicial leaders to practically support the wellbeing of themselves, their peers and court staff.

#### YOUR FUTURE SELF

Bookending the College's career cycle work has been our program for judicial officers approaching retirement, **Your future self: A conscious transition**. Judicial officers approaching this significant transition connect with and learn from other judicial officers who have recently left the bench by engaging in facilitated group discussions.

## Wellbeing in conversation.

In recognition of both the satisfying and challenging aspects of the judicial role, the College has released a new podcast series on judicial wellbeing. In these conversations we hear from judicial officers as they reflect on navigating common pressures and, nonetheless, thrive in their roles.

This first season focusses on the human dimension of the judicial role with episodes addressing why wellbeing matters, sustaining and growing as a VCAT member, vicarious trauma, and on thriving in the judicial role.

'I thought it was absolutely superb. I laughed (and teared up) and gained many insights. I was surprised how much I learnt from the conversation...'

JUDICIAL OFFICER FEEDBACK, VICARIOUS TRAUMA PODCAST

### Judicial life.

Our original podcast series, Judicial Life, brings enlightening conversations that allow judicial officers to hear a range of perspectives, stories and insights from colleagues and others in the justice system on issues relevant to their work.

Building on the success of the first season, this year the College launched a second series of Judicial Life. Episodes released look at the unique experience of judicial life in regional Victoria and the significant transition from practice to the bench. In the latter episode, the Honourable Justice Peter Almond KC, recently retired from the Supreme Court of Victoria, speaks with Judge Arushan Pillay and Magistrate Tara Hartnett. They traverse ideas of inhabiting the judicial role and inhibiting the seasoned advocate. They also consider some of the human dimensions of judging – friendship inside and outside the court, and family.



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Wellbeing

In conversation.

## Year at a glance.

In 2021/22, the College delivered education events in a range of formats and mediums, including in-person, online live webinars, interactive forums, facilitated discussions, and podcasts.

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

2021-2022 EDUCATION	
Koori twilight - Age of criminality: neuro-developmental implications	12/08/2021
Lead Family Violence Magistrates' workshop - Family violence and young people	13/08/2021
Fundamentals of evidence: Relevance and the hearsay rule	19/08/2021
Evidence law: Why it matters	31/08/2021
Cryptocurrency: What you need to know	9/09/2021
Lead Family Violence Magistrates' workshop - Family violence and the legal system: In conversation	8/10/2021
Your future self: Life beyond the bench	14/10/2021
Fundamentals of evidence: Hearsay exceptions and opinion evidence	27/10/2021
Delivering oral decisions with confidence	10/11/2021
Koori Twilight - Shadowboxing: Tony Birch on growing up in Melbourne	18/11/2021
Balancing the demands of judicial life - Part one	30/11/2021
Balancing the demands of judicial life - Part one	2/12/2021
Lead Family Violence Magistrates' workshop - Recognising and responding to family violence trauma	3/12/2021
Lead Family Violence Magistrates' workshop - Elder abuse, human rights and FVIOs and their interaction with guardianship	4/03/2022
Koori twilight - Sorry business: the stories, the journey and the learnings	12/04/2022
Balancing the demands of judicial life: Facilitated peer discussion - Part two	26/04/2022
Balancing the demands of judicial life: Facilitated peer discussion - Part two	28/04/2022
Your future self: A conscious transition	3/05/2022
Courts as workplaces: Sexual harassment and other inappropriate behaviours	20/05/2022
Balancing the demands of judicial life - Part one	17/06/2022
Balancing the demands of judicial Life: Facilitated peer discussion - Part two	20/06/2022
Balancing the demands of judicial life: Facilitated peer discussion - Part two	21/06/2022
Courts as workplaces: Bystander training	23/06/2022
Lead Family Violence Magistrates' workshop - Non-fatal strangulation, misidentification, and breaches of IVOs	24/06/2022
Leadership conversations with Dr Peter Shaw (x11)	July - June
New judicial appointee inductions (x36)	July - June
New appointee judicial information inductions (x34)	July - June

2021-2022 COURT COLLABORATIONS	
Dignity of risk principles and general ethics with Professor Justin Oakley (Coroners Court of Victoria)	23/09/2021
Complex issue of methamphetamine use with Professor Paul Dietze (Coroners Court of Victoria)	17/11/2021
Leadership excellence for judicial wellbeing (Magistrates' Court of Victoria)	19/11/2021
Courtcraft and etiquette (County Court of Victoria)	1/12/2021
Child abuse materials: Managing the impact (Magistrates' Court of Victoria)	18/03/2022
Scholarship for the legal community (Supreme Court of Victoria and Court of Appeal staff)	6/06/2022
Court staff research tools inductions (x28)	July - June

2021-2022 INTERNATIONAL, INTERSTATE AND OTHER EDUCATION	
Judicial wellbeing for the Pacific Partner Courts (Pacific Justice Strengthening Initiative)	29/07/2021
A shared understanding of family violence (Office of Public Prosecutions)	10/09/2021
Assessing risk and best practice communication with victims of family violence (Office of Public Prosecutions)	15/10/2021
Overview of College resources (Victoria Legal Aid)	29/10/2021
Scholarship for the legal community (Law Library of Victoria)	10/11/2021
The use of legal academic work in and by the Court: An introduction to <i>Scholarship for the legal community</i> (Victorian Bar CPD Seminar)	16/05/2022
Understanding the impact on judge's behaviour and judicial integrity (United Nations Office on Drugs and Crime, Global Judicial Integrity Network)	8/06/2022
The work of Judicial Registrars: Managing the impact (Federal Court of Australia, Sydney)	22/06/2022
Judicial Wellbeing: The work of the Federal Circuit and Family Court judges (Sydney)	24/06/2022

2021-2022 PODCASTS	
Judicial Life - Sexual harassment in Victorian courts and VCAT: What does the Szoke Report mean for you?	10/11/2021
Judicial Life - Escape to the country: Experiences of judicial life in regional Victoria	23/03/2022
Wellbeing in conversation: On why wellbeing matters	13/04/2022
Wellbeing in conversation: On sustaining and growing as a VCAT member	13/04/2022
Judicial Life - Transition from practice to the bench: Revelations from the first three years	19/05/2022
Wellbeing in conversation: On vicarious trauma	22/06/2022

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.

2021-2022 INTERNATIONAL, INTERSTATE AND OTHER EDUCATION	
Charter of Human Rights Bench Book	Guide to Guardianship and Administration Act Guide 2019
Children's Court Bench Book	Modern Slavery: Guidance for Australian Courts
Civil Juries Charge Book	Open Courts Bench Book
Civil Procedure Bench Book	Personal Safety Intervention Orders Bench Book
Coroners Bench Book	Scholarship for the Legal Community
Criminal Charge Book	Serious Injury Manual
Criminal Proceedings Manual	Uniform Evidence Manual
Disability Access Bench Book	Victims of Crime in the Courtroom: A Guide for Judicial Officers
Family Violence Bench Book	Victorian Sentencing Manual and Case Summary Database

### Judicial Steering and Editorial Committee Members.

2021-2022 JUDICIAL STEERING COMMITTEE MEMBERSHIP	
STEERING COMMITTEE	JUDICIAL MEMBERS
-	Deputy State Coroner Caitlin English (until April 2022)
	Deputy State Coroner Jacqui Hawkins (from April 2022)
	Coroner Darren Bracken (until April 2022)
	Coroner Kate Despot (from April 2022)
Coroners Court Education Committee	Coroner Catherine Fitzgerald (from April 2022)
	Coroner Sarah Gebert (until April 2022)
	Coroner Audrey Jamieson (from April 2022)
	Coroner John Olle (until April 2022)
	Coroner David Ryan (from April 2022)
	Justice Stephen McLeish
	Judge Amanda Chambers
Judicial Conduct and Ethics Steering Committee	Magistrate Amina Bhai (from April 2022)
	Magistrate Annabel Hawkins (from June 2022)
	Coroner Audrey Jamieson (from June 2022)
Comptonieron and What you need to know	Justice Michael Sifris
Cryptocurrency: What you need to know	Associate Justice Fiona Steffensen
	Justice Elizabeth Hollingworth
Delivering oral decisions with confidence	Judge Samantha Marks
	Member Anthony Horan

2021-2022 JUDICIAL STEERING COMMITTEE MEMBERSHIP		
STEERING COMMITTEE	JUDICIAL MEMBERS	
	Deputy President Mark Dwyer	
	Deputy President Suzanne Kirton	
Evidence law: Why it matters	Senior Member Carol Daicic	
	Member Neil Campbell	
	Member Kim Knights	
Eamily Walance Lond Magistrator' Washahan Covies	Magistrate Therese McCarthy	
Family Violence Lead Magistrates' Workshop Series	Magistrate Stella Stuthridge	
	Judge Julie Clayton	
	Judge Mark Gamble	
Judicial Continuing Professional Development Committee (County Court of Victoria)	Judge Samantha Marks	
Committee (County Court of Victoria)	Judge Fiona Todd	
	Judge Trevor Wraight	
Judicial Life Podcast Series	Justice Richard Niall	
Judicial Life Poucast Series	Judge Wendy Wilmoth	
	Justice Stephen Kaye AM (until December 2021)	
	Justice Jane Dixon	
	Deputy State Coroner Caitlin English (until April 2022)	
	Judge Scott Johns	
	Judge Jack Vandersteen	
	Regional Coordinating Magistrate Ann Collins	
	Magistrate Jennifer Bowles	
Judicial Officers' Aboriginal Cultural Awareness Committee	Magistrate Abigail Burchill	
Committee	Magistrate Rose Falla	
	Magistrate Jelena Popovic	
	Magistrate Ros Porter	
	Deputy State Coroner Jacqui Hawkins	
	Deputy President Ian Lulham	
	Member Sydney Fry	
	Member Michelle Gardner	
	Associate Justice Mary-Jane Ierodiconou	
	Judge Sarah Dawes	
Judicial Wellbeing Steering Committee (Previously known as the Judicial Wellbeing	Judge Caitlin English	
Reference Group)	Judge Ted Woodward	
*/	Magistrate Fiona Hayes	
	Senior Member Leneen Forde	

### Judicial Steering and Editorial Committee Members.

2021-2022 JUDICIAL STEERING COMMITTEE MEMBERSHIP	
STEERING COMMITTEE	JUDICIAL MEMBERS
	Deputy Chief Magistrate Felicity Broughton
	Deputy Chief Magistrate Susan Wakeling
	Regional Coordinating Magistrate Timothy Bourke
	Regional Coordinating Magistrate Stella Stuthridge
	Magistrate Marita Altman
	Magistrate Donna Bakos
	Magistrate Jennifer Bowles
	Magistrate Phillip Goldberg
	Magistrate Julie Grainger
Magistrates' Court Education Committee	Magistrate Fiona Hayes
	Magistrate Michele Hodgson
	Magistrate Jo Metcalf
	Magistrate Urfa Masood
	Magistrate Jason Ong
	Magistrate Ros Porter
	Magistrate Pauline Spencer
	Magistrate Mark Stratmann
	Magistrate Charles Tan
	Judicial Registrar Leah Hickey
	Justice Chris Maxwell AC
Scholarship for the legal community	Justice Melanie Sloss
	Judge Douglas Trapnell
	Justice Jacinta Forbes
	Justice Michael McDonald
Stakeholder Advisory Group - Website transformation project	Justice Andrea Tsalamandris
	Judge Trevor Wraight
	Magistrate Charles Tan
	Senior Member Leneen Forde
Your future self: Life beyond the bench	Justice Simon Whelan
Four future sen. Ene beyond the bench	Judge Wendy Wilmoth

2021-2022 JUDICIAL EDITORIAL COMMITTEE MEMBERSHIP	
EDITORIAL COMMITTEE	JUDICIAL MEMBERS
Charter of Human Rights Bench Book	Justice Stephen McLeish
	Coroner Simon McGregor
	Deputy President Genevieve Nihill AM
Children's Court Bench Book	Judge Jack Vandersteen
	Justice James Gorton
	Justice Rita Incerti
Circil Louise Charge Deals	Justice Andrew Keogh
Civil Juries Charge Book	Justice Andrea Tsalamandris
	Judge Julie Clayton
	Judge David Purcell
	Deputy State Coroner Caitlin English (until April 2022)
Coroners Bench Book	Coroner Sarah Gebert
	Coroner Katherine Lorenz (from May 2022)
	Justice Terry Forrest
	Justice Amanda Fox
	Justice Philip Priest
Criminal Charge Book Editorial Committee	Justice Lesley Taylor
Criminal Charge Book Editorial Committee	Judge Gavan Meredith
	Judge Jeanette Morrish
	Judge Michael O'Connell
	Judge Douglas Trapnell
	Justice Michael Croucher
Criminal Proceedings Manual	Judge Martine Marich
	Magistrate Donna Bakos
	Magistrate Tim Gattuso
Family Violence Bench Book	Magistrate Therese McCarthy (from January 2022)
	Magistrate Stella Stuthridge (until December 2021)
Guide to Guardianshin and Administration Act 2010	Deputy President Genevieve Nihill AM
Guide to Guardianship and Administration Act 2019	Senior Member Bernadette Steele
Serious Injury Manual	Justice Andrea Tsalamandris (until February 2022)
	Judge David Purcell
Uniform Evidence Manual	Justice Christopher Beale
	Justice Jane Dixon
Victorian Sentencing Manual	Judge George Georgiou



### College Staff as of 30 June 2022.

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

#### DIRECTORS

**Dr Helen Haslem** SFHEA PhD, M Prof Ethics, BComm / LLB (Hons) Director, Judicial Education

**David Tedhams** BA, JD Director, Judicial Information Services

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

#### **ADVISORS AND SPECIALISTS**

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

**Maria Lusby** PSM BA, LLB Judicial Education Advisor

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

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

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

#### STAFF

Jessica Bennett BA (Psych, Crim) Executive Assistant

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

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

**Frederica Densley** BA, LLB (Hons) Judicial Engagement Manager

**Maria Di Napoli** BA (Legal Studies) Executive Assistant and Office Manager

**Maria Fan** BA, LLB (Hons) Legal Research Officer, Projects

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

**Aimee Foo** BBus (Hons), AvdDip Advtg, Grad Cert Media Events Coordinator **Melissa Griffiths** BA, LLB Content Developer, Judicial Education

**Aruna Liyanage** BComm (Accounting) Finance and Compliance Coordinator

Eden Marano Dip Justice Corporate Services Officer

**Dr Peta Mayer** PhD English Literature, BA (English, Women's Studies) (Hons) *Content Developer, Judicial Education* 

**Matthew Mister** PostGradDip Design & Digital Comms Design and Communications Lead

**David Nowak** BA (Literature) (Hons), MPub&Edit, Project Mgt (IPAA Certification) Digital Project Manager, Website Transformation

Tashia Overby BCrim Content Delivery Officer

**Yu Xuan Peh** Digital Publishing Assistant

**Coleen Ritchie** MA SocSci (Hons) Project Manager, Logistics

**Ronja Sen** LLB, BIR Education Coordinator

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

**Torrie Stanley** BCrimJus Records and Administrative Coordinator

**Rebecca Zolotareva** Med, BA (History) (Hons), Cert IV TAA Content Delivery Officer

#### INTERNS

Afnan Musa	Jessica Bennett
Aimee-Ellar Bye	Jocelyn Li
Anna Roberts	Jose Meza
Dominique	Mei Lole
Cuschieri	Nicholas
Isabella Crulli	McNaughton
James Tarrant	Polly Tamer

Premnath Mangalanathan Sneha Mahesh Stephanie Zhu Thomas Robertson Tyson Alcock

## **Financial Statements**

#### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

#### 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 2022 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 (the College) 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 2022 and financial position of the College as at 30 June 2022.

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 27 October 2022.

### The Honourable Chief Justice Anne Ferguson CHAIRPERSON

MELBOURNE, 27 OCTOBER 2022

Mr Gregory Lee board member melbourne, 27 october 2022

Clare M\_t-

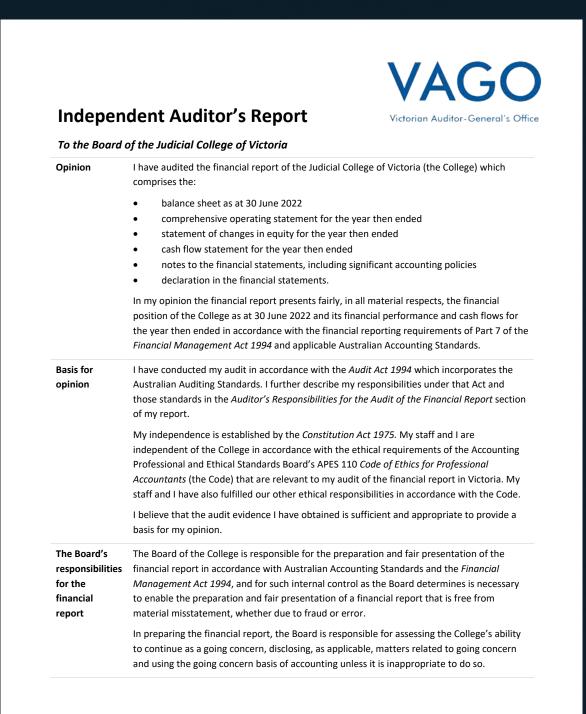
Ms Clare Morton Acting chief executive officer

MELBOURNE, 27 OCTOBER 2022

Mr Antony Christianen Chief finance officer

MELBOURNE, 27 OCTOBER 2022

### **Independent Auditor's Report**



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.

nellaterment

MELBOURNE 28 October 2022

Janaka Kumara as delegate for the Auditor-General of Victoria

# **Comprehensive operating statement**

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	(\$)		(\$)
No	tes	2022	2021
Continuing operations			
Income from transactions			
Grant		4,840,088	4,355,300
Other income		154,734	278,642
Total income from transactions		4,994,822	4,633,942
Expenses from transactions			
Employee expenses 3		(3,076,071)	(3,339,183)
Operating expenses		(996,815)	(532,901)
Depreciation 4		(34,187)	(34,188)
Interest expense 6		(576)	(740)
Total expenses from transactions		(4,107,649)	(3,907,013)
Net result from transactions (net operating balance)		887,173	726,929
Other economic flows included in net result Other economic flows included in net result	8.1	53,587	113,454
Total other economic flows included in net result		53,587	113,454
Net result		940,760	840,383
Comprehensive result		940,760	840,383

The accompanying notes form part of these financial statements

# **Balance sheet**

#### AS AT 30 JUNE 2022

	(\$)	(\$)
Notes	2022	2021
Assets		
Financial assets		
Cash and deposits 6.2	1,866,897	1,725,328
Receivables 5.	3,219,229	2,251,439
Total financial assets	5,086,125	3,976,767
Non-financial assets		
Plant and equipment 4.7	124,480	158,667
Other non-financial assets 5.2	15,221	
Total non-financial assets	139,701	158,667
Total assets	5,225,826	4,135,434
Liabilities		
Payables 5.3	364,506	184,660
Employee related provisions3.2.2	666,110	691,184
Leases 6.7	14,922	20,063
Total liabilities	1,045,538	895,905
Net assets	4,180,288	3,239,529
Accumulated surplus	3,842,912	2,902,153
Contributed capital	337,377	337,377
Net worth	4,180,288	3,239,529

The accompanying notes form part of these financial statements

# **Cash flow statement**

#### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	(\$)	(\$)
Notes	2022	2021
Cash flows from operating activities		
Receipts		
Receipts from government	3,857,078	3,997,592
Receipts from other entities	154,734	278,642
Goods and Services Tax (paid)/received from the ATO <sup>(a)</sup>	(2,250)	13,461
- Total receipts	4,009,562	4,289,695
Payments		
Payments to suppliers and employees	(3,862,277)	(4,008,263)
Interest paid	(576)	(740)
Total payments	(3,862,852)	(4,009,003)
Net cash flows from operating activities 6.2.1	146,709	280,692
Cash flows from financing activities		
Repayment of borrowings and principal portion of lease liabilities <sup>(b)</sup>	(5,141)	(4,976)
Net cash flows (used in) financing activities	(5,141)	(4,976)
	141,568	275,716
Cash and cash equivalents at beginning of financial year	1,725,328	1,449,613
Cash and cash equivalents at end of financial year6.2	1,866,897	1,725,328

#### 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) The College 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 2022

	(\$)	(\$)	(\$)
	Accumulated surplus	Contributions by owner	Total
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
Balance at 1 July 2021	2,902,152	337,377	3,239,529
Comprehensive result for the year	940,761		940,761
Balance at 30 June 2022	3,842,913	337,377	4,180,290

The accompanying notes form part of these financial statements

### 1. About this report

The Judicial College of Victoria 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.

#### **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 College's 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 2022.

#### Significant judgement: Revenue

The College applies the accounting standards AASB 15 and 1058 when recognising revenue and income.

AASB 15 Revenue from Contracts with Customers, applied where specific performance obligations identified. Where these performance obligations are not met, revenue is not yet recognised and accounted for as a contractual liability.

If no specific performance obligations exist in the contract or agreement, income is recognised immediately under AASB 1058 Income of Not for Profit Entities.

The College has made the judgement that amounts received in relation to operational contribution revenue should be recognised under AASB 1058 on the basis that specific performance obligations are deemed not to exist within contribution 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

	(\$)	(\$)
	2022	2021
Grant	4,840,088	4,355,300
Other revenue - fee for service	154,734	278,642
Total	4,994,822	4,633,942

#### 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's external project income in relation to external projects 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 other revenue 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

	(\$)	(\$)
	2022	2021
Employee expenses	3,076,071	3,339,183
Other operating expenses	996,815	532,901
Total	4,072,886	3,872,084

#### 3.2 EMPLOYEE EXPENSES

#### 3.2.1 EMPLOYEE BENEFITS IN THE COMPREHENSIVE OPERATING STATEMENT

	(\$)	(\$)
	2022	2021
Salaries and wages, annual leave and long service leave	2,586,046	2,797,488
Defined contribution superannuation expense	267,545	267,519
Other on-costs	222,481	274,177
Total employee expenses	3,076,071	3,339,183

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.

	(\$)	(\$)
	2022	2021
Current provisions		
Annual leave		
Unconditional and expected to be settled within 12 months	150,838	153,479
Unconditional and expected to be settled after 12 months	32,098	19,647
Long service leave		
Unconditional and expected to be settled within 12 months	17,691	13,867
Unconditional and expected to be settled after 12 months	273,736	294,266
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	48,237	46,979
Unconditional and expected to be settled after 12 months	52,764	50,519
Total current provisions for employee benefits	575,364	578,757
Non-current provisions		
Employee benefits	78,404	97,579
On-costs	12,342	14,847
Total non-current employee benefits	90,746	112,426
Total provisions for employee benefits	666,110	691,183

#### **RECONCILIATION OF MOVEMENT IN ON-COST PROVISION**

	(\$)
	2022
Opening balance	112,345
Reduction in provisions recognised	999
Closing balance	113,344
Current	101,001
Non-current	12,342

**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-e	
	2022	2021	2022	2021
Defined contribution plans				
Victorian Superannuation Fund – VicSuper	162,208	163,851		4,637
Other	105,337	103,669	-	2,819
Total	267,545	267,519	-	7,455

#### 3.3 OPERATING EXPENSES

	\$	\$
	2022	2021
Supplies and services		
Judicial training	227,508	200,539
Purchase of supplies and consumables	256,703	171,771
Purchase of services (including remuneration of auditors)	512,604	152,387
Maintenance		8,204
Total operating expenses	996,815	532,901

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 Reconciliation of movements in carrying values of plant and equipment

#### 4.1 PLANT AND EQUIPMENT

		\$	\$	\$	\$	\$
	Gross carrying amount			ccumulated		Net carrying amount
	2022	2021	2022	2021	2022	2021
Plant, equipment and vehicles at fair value <sup>(a)</sup>	327,712	327,712	(203,232)	(169,045)	124,480	158,667
Total Plant and Equipment	327,712	327,712	(203,232)	(169,045)	124,480	158,667

#### Notes:

(a) Right of use assets for motor vehicle is included in the Property Plant and Equipment

#### 4.1.1 TOTAL RIGHT-OF-USE ASSETS: VEHICLES

	\$	\$	\$	\$	\$	\$
	Gr	oss carrying amount		Accumulated depreciation	I	Net carrying amount
	2022	2021	2022	2021	2022	2021
Vehicles	29,461	29,461	(14,559)	(9,567)	14,901	19,894
Net carrying amount	29,461	29,461	(14,559)	(9,567)	14,901	19,894

	\$		\$
	2022 vehicles		2021 vehicles
Opening balance - 1 July 2021	19,893	Opening balance - 1 July 2020	24,885
Depreciation	(4,992)	Depreciation	(4,992)
Closing balance - 30 June 2022	14,901	Closing balance - 30 June 2021	19,893

**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<sup>(a)</sup>

Total depreciation	34,187	34,188
Plant and equipment and vehicles	34,187	34,188
	2022	2021
	\$	\$

#### 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 RECONCILIATION OF MOVEMENTS IN CARRYING VALUES OF PLANT & EQUIPMENT<sup>(a)</sup>

	Ť
2022	Plant,equipment and vehicles at fair value
Opening balance	158,667
Depreciation	(34,187)
Closing balance	124,480

#### 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 6.1.2.

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

# 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 Other non-financial assets
- 5.3 Payables

#### **5.1 RECEIVABLES**

	\$	\$
	2022	2021
Contractual		
Sale of goods and services	2,214	1,250
Statutory		
Amount owing from Victorian		
Government	3,217,015	2,250,189
Total receivables	3,219,229	2,251,439
Represented by:		
Current receivables	3,128,483	2,139,013
Non-current receivables	90,746	112,426

**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 OTHER NON-FINANCIAL ASSETS

	\$	\$
	2022	2021
Current other non financial assets		
Prepayments - salaries	15,221	-
Total other non-financial assets	15,221	-

Other non-financial assets include pre-payments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

#### 5.3 PAYABLES

	\$	\$
	2022	2021
Contractual		
Supplies and services	333,972	74,853
Employee benefits <sup>(a)</sup>		87,410
Statutory		
FBT payable	30,284	22,272
GST payable	250	125
Total payables	364,506	184,660
Represented by:	364,506	184,660
Current payables		104,000

#### Notes:

(a) There were no employee benefits held in the balance sheet in 2021-22 as the payroll at 30 June was a prepayment not an accrual.

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 30 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<sup>(a)</sup>

	\$	\$	\$	\$	\$	\$
	Carrying Nominal —			Maturity dates		
	amount	amount amount Less than	Between 1 - 3 months	Between 3 months -1 year	Between 1 - 5 years	
2022						
Supplies and services	333,972	333,972	307,728	621	25,623	-
Total	333,972	333,972	307,728	621	25,623	-
2021						
Supplies and services	74,853	74,853	74,853			
Employee benefits	87,410	87,410	87,410	-	-	_
Total	162,263	162,263	162,263	-	-	-

#### 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 Leases

- 6.1.1 Interest expense
- 6.1.2 Right-of-use Assets
- 6.1.3 Amounts recognised in the Comprehensive Operating Statement
- 6.1.4 Amounts recognised in the Statement of Cashflows \_\_\_\_\_

#### 6.2 Cash flow information and balances

- 6.2.1 Reconciliation of net result for the period to cash flow from operating activities
- 6.3 Trust account balances
- 6.4 Commitments for expenditure

6.1 LEASES	\$	\$
	2022	2021
Current borrowings Lease liabilities <sup>(a)</sup>	14,922	5,101
Total current borrowings	14,922	5,101
<b>Non-current borrowings</b> Lease liabilities <sup>(a)</sup>	-	14,962
Total non-current borrowings	-	14,962
Total borrowings	14,922	20,063

#### 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.

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

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

Interest on leases 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.

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'.

	\$	\$	\$	\$	\$	\$	\$
	Carrying	Nominal -	Maturity dates				
	amount	amount	Less than 1 month	Between 1 - 3 months	Between 3 months - 1 year	Between 1 - 5 years	5+ years
2022							
Lease liabilities	14,922	14,922	475	14,447	-	-	-
Total	14,922	14,922	475	14,447	-	-	-
2021							
Lease liabilities	20,063	20,679	476	953	4,287	14,962	-
Total	20,063	20,679	476	953	4,287	14,962	-

#### MATURITY ANALYSIS OF BORROWINGS

#### 6.1.1 INTEREST EXPENSE

	\$	\$
	2022	2021
Interest on lease liabilities	576	740
Total interest expense	576	740

**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.

#### 6.1.2 RIGHT-OF-USE ASSETS

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

#### 6.1.3 AMOUNTS RECOGNISED IN THE COMPREHENSIVE OPERATING STATEMENT

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

	\$	\$
	2022	2021
Interest expense on lease liabilities	576	740
Total amount recognised in the Comprehensive Operating Statement	576	740

#### 6.1.4 AMOUNTS RECOGNISED IN THE STATEMENT OF CASHFLOWS

The following amounts are recognised in the Statement of Cashflows for the year ending 30 June 2022 relating to leases:

	\$	\$
	2022	2021
Total cash outflow for leases	(5,141)	(4,976)
Total amount recognised in the Statement of Cashflows	(5,141)	(4,976)

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 2020.

# 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 Colleges 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.

#### 6.2 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.

	\$	\$
	2022	2021
Petty cash holding		200
Special (Trust) fund holdings	1,866,897	1,725,128
Total balance as per cash flow statement	1,866,897	1,725,328

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.

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

	\$	\$
	2022	2021
Net result for the period	940,760	840,543
Non-cash movements		
Depreciation of non current assets	34,187	34,188
Movements in assets and liabilities:		
(Increase) in receivables	(983,010)	(357,708)
(Decrease) in payables	179,846	(92,831)
(Decrease) in provisions	(25,075)	(143,500)
Net cash flows from operating activities	146,709	280,693

#### 6.3 TRUST ACCOUNT BALANCES

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

	\$	\$	\$	\$	\$	\$	\$	\$
Cash and cash equivalents		20	22			20	)21	
and investments	Opening balance as at 1 July 2021	Total receipts	Total payments	Closing balance as at 30 June 2022	Opening balance as at 1 July 2020	Total receipts	Total payments	Closing balance as at 30 June 2021
Controlled trusts								
The College Trust account balance <sup>(a)</sup>	1,725,128	154,734	(12,965)	1,866,897	1,447,011	278,642	(525)	1,725,128
Vehicle Lease Trust account	-	-	-	-	2,561	-	(2,561)	-
Total	1,725,128	154,734	(12,965)	1,866,897	1,449,572	278,642	(3,086)	1,725,128

#### 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.

#### 6.4 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 2021-22: Nil (2020-2021: 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 hierarchy
- 7.3.2 Fair value determination of financial assets and liabilities

#### 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 interestbearing liability, using the effective interest rate method. The College recognises the following liabilities in this category:

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

#### 7.1.1 FINANCIAL INSTRUMENTS: CATEGORISATION

	\$	\$	\$	\$
2022	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
Contractual financial assets				
Trust fund balances	1,866,897			1,866,897
Receivables <sup>(a)</sup>		2,214		2,214
Total contractual financial assets	1,866,897	2,214	-	1,869,111
Contractual financial liabilities				
Payables <sup>(a)</sup>				
Supplies and services			333,972	333,972
Borrowings				
Lease liabilities	-	-	14,922	14,922
Total contractual financial liabilities	-	-	348,895	348,895

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).

	\$	\$	\$	\$
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 <sup>(a)</sup>	-	1,250	-	1,250
Total contractual financial assets	1,725,328	1,250		1,726,578
Contractual financial liabilities				
Payables <sup>(a)</sup>				
Supplies and services			74,853	74,853
Employee benefits <sup>(b)</sup>			87,410	87,410
Borrowings				
Lease liabilities			20,063	20,063
Total contractual financial liabilities	-	-	182,326	182,326

#### 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).
(b) Employee Benefits liability in 2020-21 has been reduced by the FBT component.

#### 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.

The College's main financial risks include credit risk and liquidity 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.

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 2021-22. 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<sup>(a)</sup>

	\$	\$
	Government agencies	Total
2022		
Trust fund balances	1,866,897	1,866,897
Total contractual financial assets	1,866,897	1,866,897
2021		
Petty cash	200	200
Trust fund balances	1,725,128	1,725,128
Total contractual financial assets	1,725,328	1,725,328

**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 contractual financial assets and contractual financial liabilities in the table below represents the College's maximum exposure to liquidity risk.

		\$	\$	\$
2022	Weighted average interest rate %	Carrying amount	Fixed interest rate	Non interest bearing
Financial assets				
Trust fund balance		1,866,897		1,866,897
Receivables <sup>(a)</sup>		2,214		2,214
Total financial assets		1,869,111	-	1,869,111
Financial liabilities				
Payables				
Supplies and services		333,972		333,972
Lease liabilities				
Finance lease liabilities	3.25%	14,922	14,922	-
Total financial liabilities		348,894	14,922	333,972

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

		\$	\$	\$
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 <sup>(a)</sup>	-	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		87,410		87,410
Lease liabilities				
Finance lease liabilities	3.25%	20,063	20,063	-
Total financial liabilities		182,326	20,063	162,263

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 (2021: \$Nil)

#### **Contingent liabilities**

The College has no contingent liabilities (2021: \$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.

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.

#### 7.3.1 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.

Significant unobservable inputs have remained unchanged since 30 June 2021.

Plant and equipment is classified as Level 3.

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.

#### 7.3.2 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 instruments 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 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 College currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the 2021-22 reporting period.

The College applies the following classification to its assets and liabilities:

- Cash and deposits Level 1
- Receivables and Payables Level 3

There are no other assets or liabilities other than the above as at balance sheet date 30 June 2022

### 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.

	\$	Ş
	2022	2021
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of annual leave <sup>(a)</sup>	(934)	(160)
Net gain/(loss) arising from revaluation of long service leave liability <sup>(a)</sup>	54,521	113,614
Total Other gains/(losses) from other economic flows	53,587	113,454

#### Notes:

(a) 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 Jaclyn Symes MP (1 July 2021 to 30 June 2022)		
Chief Executive Officer	Ms Samantha Burchell (1 July 2021 to 30 June 2022)		

#### REMUNERATION

The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act* 1968 and is reported within the State's Annual 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 (2021: \$220,000–\$229,000). 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 2021 to 30 June 2022)
Board Members	The Honourable Chief Judge Peter Kidd	(1 July 2021 to 30 June 2022)
	The Honourable Justice Michelle Quigley	(1 July 2021 to 30 June 2022)
	The Honourable Justice Lisa Hannan	(1 July 2021 to 30 June 2022)
	His Honour Judge John Cain	(1 July 2021 to 30 June 2022)
	His Honour Judge Jack Vandersteen	(1 July 2021 to 30 June 2022)
	Emeritus Professor Arie Freiberg AM	(1 July 2021 to 30 June 2022)
	Mr Greg Lee	(1 July 2021 to 30 June 2022)
Chief Executive Officer	Ms Samantha Burchell	(1 July 2021 to 30 June 2022)

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

	Total number	
Band Range	2022	2021
\$0-\$9,999	8	9
\$220,000-\$229,000		1
Total	9	10
Total remuneration	228,765	229,513

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
- The Honourable Justice Lisa Hannan
- His Honour Judge John Cain
- 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 <u>21C disclosures of responsible persons and executive officers</u>.

#### **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:

	\$	\$
	2022	2021
Court Services Victoria	4,840,088	4,355,300
Total	4,840,088	4,355,300

The College made payments to the following:

	\$	\$
	2022	2021
Cenitex	66,924	-
Supreme Court of Victoria - Library Services	48,471	48,357
Victorian Auditor-Generals Office	22,500	18,600
Victorian Government Solicitors Office	7,697	
Victorian Managed Insurance Authority	4,040	3,731
Total	149,632	70,688

**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 1967 and is reported within the State's Annual 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 2021-22, 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.

	\$	\$
	2022	2021
Short-term benefits <sup>(a)</sup>	203,419	205,041
Post-employment benefits	20,327	19,453
Other long-term benefits	5,019	5,019
Total <sup>(b)</sup>	228,765	229,513

**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).

#### **8.5 REMUNERATION OF AUDITORS**

	\$	\$
	2022	2021
Victorian Auditor General's Office		
Audit of the financial statements	20,440	25,190
Total remuneration of auditors	20,440	25,190

#### **8.6 SUBSEQUENT EVENTS**

The Novel Coronavirus (COVID-19) outbreak first reported in late 2019 continues to have health and economic impacts both internationally and domestically.

The College has managed, and continues to actively manage, any risks arising from COVID-19 and as at the date these financial statements are authorised for issue, the College considers that the financial effects of any potential changes will not have a significant impact on future financial periods.

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 2022 financial statements.

The Board of College considers that there has been no other matters or circumstances have arisen subsequent to 30 June 2022, that would require adjustment of, or disclosure in, the financial statements.

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.

## 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 2021-22 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 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments.
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates.
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction.
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.
- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

#### 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 2021-22 *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**

#### TABLE OF CONTENTS:

- 1. General information
- 2. Financial information
- 3. Disclosure of consultancy expenditure
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- 7. Other relevant information
- 8. Disclosure of asset maturity assessment
- 9. Additional information available on request
- 10. Disclosure Index

### 1. General Information

#### MANNER OF ESTABLISHMENT AND RESPONSIBLE MINSTER

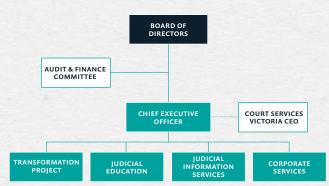
The College was established with bipartisan support in 2002 by the *Judicial College of Victoria Act 2001*. The responsible Minister is the Attorney-General of Victoria.

#### 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 Victorian 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 2021–22, 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 (2022), and in the last full pay period in June of the previous reporting period (2021).

As at 30 June 2022, the College had a staff of 28 (head count) and a full-time equivalent staff of 23. A contractor is engaged to perform the duties of the Chief Finance Officer.

# **Disclosures & Report of Operations**

		COMPAR	ΑΤΙν	E WORKFOR	CE DATA				
		ALL EMPLOY	'EES	o	NGOING			FIXED TERM AND CASUAL	
		HEADCOUNT	FTE	FULL-TIME (HEADCOUNT)	PART-TIME (HEADCOUNT)	FTE	HEADCOUNT	FTE	
JUN-22	GENDER								
	WOMEN	22	17.6	4	6	7.3	12	10.3	
	MEN	6	5.4	1	2	2.6	3	2.8	
АТА	SELF-DESCRIBED	0	0	0	0	0	0	0	
C D	AGE								
DEMOGRAPHIC DATA	15-24	2	1	0	0	0	2	1	
SRA	25-34	9	8.1	3	1	3.5	5	4.6	
100	35-44	8	6.6	1	5	4.6	2	2	
DEN	45-54	6	5.1	0	1	0.6	5	4.5	
	55-64	3	2.2	1	1	1.2	1	1	
	65+	0	0	0	0	0	0	0	
	VPS GRADES								
TA	VPS 1 & 2	1	0	0	0	0	1	0	
CLASSIFICATION DATA	VPS 3	5	5	2	0	2	3	3	
NO	VPS 4	6	5.1	0	3	2.1	3	3	
ATI	VPS 5	8	6.9	1	1	1.8	6	5.1	
IFIC	VPS 6	6	4.2	2	3	3.2	1	1	
ASSI	STS	1	0.8	0	1	0.8	0	0	
CL/	EXECUTIVES	1	1	0	0	0	1	1	
	TOTAL EMPLOYEES	28	23	5	8	9.9	15	13.1	
JUN-21	GENDER								
	WOMEN	20	16.5	5	7	8.9	8	7.6	
	MEN	6	5.6	4	0	4	2	1.6	
АТА	SELF-DESCRIBED	0	0	0	0	0	0	0	
/D )	AGE								
ні	15-24	1	0.8	0	0	0	1	0.8	
RAF	25-34	8	7.6	4	1	4.6	3	3	
90	35-44	9	7.8	4	2	5.2	3	2.6	
DEMOGRAPHIC D	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	
	VPS GRADES								
۲	VPS 1 & 2	0	0	0	0	0	0	0	
CLASSIFICATION DATA	VPS 3	5	4.8	2	0	2	3	2.8	
Z O	VPS 4	7	6.6	4	1	4.6	2	2	
ATI	VPS 5	6	4.5	0	3	1.9	3	2.6	
IFIC	VPS 6	6	4.2	2	3	3.4	1	0.8	
ASSI	STS	1	1	1	0	1	0	0	
CLA	EXECUTIVES	1	1	0	0	0	1	1	
	TOTAL EMPLOYEES	26	22.1	9	7	12.9	10	9.2	

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#### 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 CSV Annual Report 2021-22.

#### LOCAL JOBS FIRST

The Local Jobs First Act 2003 introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) 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 2017-18 TO 2021-22	NOTES	2021-22	2020-21	2019-20	2018-19	2017-18
Income						
Grants from Court Services Victoria	1	4,840,088	4,355,300	4,445,900	4,659,300	3,520,470
Other Grants or Income	2	154,734	278,642	277,918	306,199	598,855
Total Income		4,994,822	4,633,942	4,723,818	4,965,499	4,119,325
Expenses		4,107,649	3,907,013	4,684,289	4,421,039	3,781,425
Other economic flows	3	53,587	113,454	(20,196)	230	(481)
Net result for the period		940,760	840,383	19,332	544,689	337,419
Net cash flow from operating activities		146,709	280,692	47,421	306,002	408,708
Total assets	4	5,225,826	4,135,434	3,536,358	3,272,323	2,523,391
Total liabilities	5	1,045,538	895,905	1,137,211	892,507	688,263

#### Notes:

- 1. The increase in Grant revenue is due to additional ERC initiative funding.
- 2. The decrease in Other Grants or Income reflects Fee for Service income and activity associated with the Trust account.
- 3. The change in Other Economic Flows relates to valuation adjustments to long service leave liability.
- 4. Total Assets increased due to an increase in the College Trust Fund balance and Receivables due from CSV.
- 5. Total Liabilities increased as a result of changes to employee entitlements and accruals at year end.

#### 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 2021-22, there were 8 consultancy engagements where the total fees payable to the individual consultancies was \$10,000 or greater. The total expenditure incurred during 2021-22 in relation to these consultancy engagements was \$183,542 (excl. GST).

Figures below are presented exclusive of GST.

CONSULTANTS - OVER \$10,000					
CONSULTANT	PURPOSE OF CONSULTANCY	TOTAL APPROVED PROJECT FEE	EXPENDITURE 2021-22	FUTURE EXPENDITURE	
Fenton Stephens Pty Ltd	Brand/creative services - Digital Transformation Project	51,678	51,678	Nil	
Dexis Pty Ltd	Strategic advisory services - Business plan development	39,000	39,000	Nil	
SoundCartel Pty Ltd	Production/editing services - Podcasts	34,350	25,924	8,426	
Praesta Partners LLP	Presentation/coaching services - Leadership education	14,592	14,592	Nil	
Julie Anne Dodds-Streeton	Presentation/facilitation services - Sexual harassment education	14,000	14,000	Nil	
Catharine A MacKinnon	Presentation/facilitation services - Sexual harassment education	13,473	13,473	Nil	
En Masse Pty Ltd	Presentation/facilitation services - Sexual harassment education	12,685	12,685	Nil	
Atticus Media Pty Ltd	Production/editing services - Videos	13,900	12,190	Nil	

#### DETAILS OF CONSULTANCY ENGAGEMENTS UNDER \$10,000

In 2021-22, there were 11 consultancy engagements where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2021-22 in relation to these consultancy engagements was \$17,060.73 (excl. GST).

### 4. Disclosure of government advertising expenditure

For the 2021-22 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 2021-22 reporting period, the College had a total ICT expenditure of \$567,102 with the details shown below.

A LUN AND AND A	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)				
	\$131,269	\$435,833	\$435,833	\$ -		

**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. Disclosure of major contracts

For the 2021-22 reporting period, the College did not enter into any disclosable major contracts.

### 7. 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 2022, the College received one valid Freedom of Information (FOI) request.

#### Making an Fol 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 \$15 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 the College should be addressed to: info@judicialcollege.vic.edu.au

Further information regarding the operation and scope of FOI can be obtained from the FOI Act; regulations made under the FOI 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

	2021-22	2020-21
The number of disclosures made by an individual to the Department and notified to the Independent Broad Based Anti-Corruption Commission		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. To ensure awareness and understanding of the care relationship principles set out in the Act, an Information Statement is provided to all new employees on commencement.

#### SUMMARY OF ENVIRONMENTAL PERFORMANCE

The Government's aim of improving environmental management has been supported by requiring specific entities to 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.

### 8. 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.

### 9. 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
- I. 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 2021-22 Model Report for Victorian Government Departments.

LEGISLATION	REQUIREMENT	PAGE REFERENCE
STANDING DIRECT	IONS AND FINANCIAL REPORTING DIRECTIONS	
REPORT OF OPERA	TIONS	
CHARTER AND PU	RPOSE	
FRD 22	Manner of establishment and the relevant Ministers	68
FRD 22	Purpose, functions, powers and duties	68
FRD 22	Key initiatives and projects	Whole document
FRD 22	Nature and range of services provided	26-28
MANAGEMENT AN	ND STRUCTURE	·
FRD 22	Organisational structure	33;68
FINANCIAL AND C	DTHER INFORMATION	
FRD 10	Disclosure index	76-77
FRD 12	Disclosure of major contracts	73
FRD 15	Executive disclosures	62-63
FRD 22	Employment and conduct principles	69
FRD 22	Occupational health and safety policy	71
FRD 22	Summary of the financial results for the year	71
FRD 22	Significant changes in financial position during the year	71
FRD 22	Major changes or factors affecting performance	64
FRD 22	Subsequent events	64
FRD 22	Application and operation of the Freedom of Information Act 1982	73
FRD 22	Compliance with building and maintenance provisions of the Building Act 1993	73
FRD 22	Statement on National Competition Policy	74
FRD 22	Application and operation of the Public Interest Disclosures Act 2012	74
FRD 22	Application and operation of the Carers Recognition Act 2012	74
FRD 22	Details of consultancies over \$10,000	72
FRD 22	Details of consultancies under \$10,000	72
FRD 22	Disclosure of government advertising expenditure	72
FRD 22	Disclosure of ICT expenditure	73
FRD 22	Statement of availability of other information	75
FRD 24	Reporting of office-based environmental impacts	74
FRD 25	Local Jobs First	71
FRD 29	Workforce Data disclosures	69-70
SD 5.2	Specific requirements under Standing Direction 5.2	36-37

LEGISLATION	REQUIREMENT	PAGE REFERENCE
STANDING DIRECT	FIONS AND FINANCIAL REPORTING DIRECTIONS	
COMPLIANCE AT	TESTATION AND DECLARATION	
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	77
SD 5.2.3	Declaration in report of operations	3
FINANCIAL STATE	MENTS	
DECLARATION		
SD 5.2.2	Declaration in financial statements	36-37
OTHER REQUIRE	MENTS UNDER STANDING DIRECTIONS 5.2	
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	36-37; 44
SD 5.2.1(a)	Compliance with Standing Directions	36-37; 44
SD 5.2.1(b)	Compliance with Model Financial Report	67;76
OTHER DISCLOSU	IRES AS REQUIRED BY FRDS IN NOTES TO THE FINANCIAL STAT	EMENTS <sup>(a)</sup>
FRD 13	Disclosure of Parliamentary Appropriations	44-45
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	62-64
FRD 103	Non Financial Physical Assets	61
FRD 110A	Cash Flow Statements	42
FRD 112	Defined Benefit Superannuation Obligations	48
FRD 114	Financial Instruments – general government entities and public non-financial corporations	57-60
<b>Note:</b> <sup>(a)</sup> References to nature of disclosure.	FRDs have been removed from the Disclosure Index if the specific FRDs do not conta	in requirements that are in the
LEGISLATION		
Freedom of Information Act	1982	73
Building Act 1993		73
Public Interest Disclosures Act 2012		74
Carers Recognition Act 2012		74
Disability Act 2006		71
Local Jobs Act 2003		71
Financial Management Act	1994	77

#### JUDICIAL COLLEGE OF VICTORIA FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION STATEMENT

I, **Clare Morton**, 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.

Clare M-t-

**Clare Morton** Acting Chief Executive Officer Judicial College of Victoria 27 October 2022

### Notes

JUDICIAL COLLEGE OF VICTORIA ANNUAL REPORT 2021/2022



#### JUDICIAL COLLEGE OF VICTORIA

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