

2014/2015 ANNUAL REPORT



Judicial
College of
Victoria



Judicial
College of
Victoria

The Board of the Judicial College of Victoria
as at 30 June 2015

The Honourable Chief Justice Marilyn Warren AC
Supreme Court of Victoria
Chair of the College

The Honourable Justice Gregory Garde AO RFD
President, Victorian Civil and Administrative Tribunal

His Honour Chief Judge Michael Rozenes AO
County Court of Victoria
(retired 22 June 2015)

His Honour Acting Chief Judge Michael McInerney
County Court of Victoria

His Honour Chief Magistrate Peter Lauritsen
Magistrates' Court of Victoria

Professor Susan Long

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From the Chair

Since its establishment in 2003, the Judicial College of Victoria has carved out an important role in the Victorian justice system and earned a reputation for excellence in education programs, research and publications for Victorian judicial officers.

This last year has seen many changes for the College. Firstly, our esteemed Chief Judge, his Honour Michael Rozenes AO QC resigned his role as Chief Judge of the County Court of Victoria and College Board member on 22 June 2015. His Honour was our longest serving Board member and under his leadership the College achieved significant advancements in professional development and the promotion of the well-being of judicial officers. It is with much sadness but deep appreciation that I pay tribute to his remarkable commitment and dedication to the College.

This year also marked the first anniversary of Court Services Victoria (CSV). The first year of CSV's operation has been focused on setting a foundation for the long-term sustainability of the organisation and enabling Victoria's courts and tribunal, and the College, to flourish and achieve excellence in court administration in a judicial led environment.

In March 2015, the Board appointed a new Chief Executive Officer, Samantha Burchell. Samantha was Director of Education at the College, a position she held from 2007. Her strong academic background combined with her years in practice and at the Bar bring a unique skill set that will assist the Board in shaping the College's next era of evolution. Like all organisations, the College faces modern challenges including financial sustainability and modern information technology solutions particularly in a competitive and rapidly changing environment. A new strategic plan and priority actions will help to drive the ongoing development of the organisation.

I am delighted that the College continues to deliver on the most innovative education programs including a workshop and publication on lessons learnt from mega-litigation trials. Partnerships with academic institutions to develop and deliver the latest thinking and research about the judiciary and court system were evident in 'The Age of Statutes: Principles of Statutory Interpretation' with Melbourne Law School and a very successful joint conference with the Supreme Court of Victoria, Monash University Law School, Victoria Law Foundation and the Human Rights Law Centre

on the development of Human Rights Law in Victoria which received international praise.

The College, in June this year, proudly launched Victoria's first Serious Injury Manual together with the County Court of Victoria. Two significant editions of the College Journal were also published on the Victorian Human Rights Charter and judicial discretion in private law.

I wish to thank all those members of the judicial steering and editorial committees who give of their time and expertise on these important areas of work. I also thank the staff of the College for their untiring efforts in providing the Victorian judiciary and legal community with leading professional education and resources. It has been an exciting year and I look forward to the College's continuing role in providing innovative, timely education and publications to support the highest standards of judicial practice.

On behalf of the Board I express our gratitude to the hard-working and dynamic staff of the College. They are an outstanding, innovative and creative staff who make the College such a success. All Victorian judicial officers are very fortunate to be beneficiaries of the College.

I also thank our CEO, Samantha Burchell for her devotion and hard work as acting CEO for an extended period and since taking over the substantive role. She will join the Board in progressing the College to an even more exciting future in the years ahead.

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 2015.

The Honourable Chief Justice Marilyn Warren AC
Supreme Court of Victoria
Chair of the College

From the Chief Executive Officer

Judges and lawyers occupy a complex world, with a culture that is rational and analytical. Judgment is central. It is a world in which certainty is desirable, supported by the evidentiary reasoning process and application of the law. Increasingly, all of this occurs at velocity.

In the midst of these daily demands other important things can go unnoticed – different versions of the truth, other perspectives, the more ephemeral or transient. Sometimes the more subtle aspects of change such as the marking of the seasons or the passing of time can be overlooked.

The Annual Report is an opportunity to pay attention to the year past, which has included my own transition to the role of CEO. I am honoured to be in this leadership position and acknowledge the value of what I have inherited and will work hard to preserve; while imagining and bringing to fruition opportunities for the College into the future.

This year there has been no more striking a reminder of transience than the sudden illness and early retirement of the much loved and admired former Chief Judge and College Board member, his Honour Michael Rozenes AO QC. Presciently, in the months leading up to his illness, the Chief Judge became explicit about the importance of judicial well-being. His message was passionate and persuasive and has since taken on greater significance.

His Honour's contribution to judicial education was generous. I am reminded when, in August last year, he agreed to be photographed for the College Prospectus. He embraced the opportunity with characteristic good humour and effervescence. These attributes emanate from the now poignant portrait (reproduced on page 7) that captures him in his chambers - a moment of being completely himself.

Looking back, certain emerging characteristics about the last 12 months of the College's educational offerings come to mind. There is deepening collaboration between the College and the judiciary, evidenced by the ever-increasing demand for our services and a diversity of needs that the College has met through the delivery of almost 50 programs.

2015 started with the College focussing on a partnership with the Magistrates' Court to present a comprehensive family violence program designed to arrest and manage this pervasive social issue.

The College is increasingly providing a forum for the judiciary to learn about itself and to advance thinking about systemic issues. The inaugural Judicial Symposium in August 2014 allowed 30 judicial officers from across all jurisdictions to come together to work on issues and challenges alive in the judicial system. The Symposium provided an opportunity to frame an agenda for the development of management and leadership capacity within the Victorian justice system, a focus for the College's evolving work into the future.

College publications make a significant and rich contribution to the work of the judiciary and the wider legal profession. This year has seen some notable additions to our stable of online bench books and practice manuals. They include, the Serious Injury Manual, an Index to the Rulings from the Kilmore East-Kinglake Bushfire Class Action and a collection of Supreme Court of Victoria human rights *Charter* cases.

Finally, a reflection about the image on the cover of this Annual Report. Typically College publications are animated by photography capturing the events as they have occurred. This year we have chosen an illustration as a gentle provocation. By analogy, this brings to mind a quote from Hilary Mantel's recent novel, *Bring Up the Bodies*: 'A statute is written to entrap meaning, a poem to escape it' (which, in May this year, Eamonn Moran PSM QC used to set the tone for our Age of Statutes program).

Language, as the currency of the law, can both capture and release meaning. So can visual imagery, albeit from a different perspective. I see the cover illustration as visual poetry, inspiring and releasing a range of interpretations. Amongst them is our version of the tree of knowledge, which we tend through the seasons to ensure the College and all of us associated with it are constantly learning, growing and evolving.



A handwritten signature in black ink that reads "Samantha Burchell". The signature is fluid and cursive, with a large initial 'S'.

Samantha Burchell
Chief Executive Officer

His Honour Michael Rozenes AO QC

It is with sadness and deep appreciation that we acknowledge the retirement of our longest standing board member.

His Honour Chief Judge Michael Rozenes AO QC retired from his role on 22 June 2015. A board member since February 2003, his Honour was integral in the formation and evolution of the College. He contributed to, and participated in, over 50 education programs including pioneering initiatives on judicial leadership and management, Court Craft and the implications of the sexual offences reforms.

His Honour was a great advocate for education and learning in the judiciary, particularly guiding new appointees in the transition to the judicial role and supporting judicial officers throughout their career. His signature style was the 'fire side chat' discussing with new appointees what it means to come to the bench, the significance of the role and the legacy you leave behind.

He was instrumental in ensuring that through education, judicial officers of his court dealt appropriately with victims and children as witnesses.

A testament to his compassion and commitment to others, his Honour recently led ground breaking initiatives at the College and the County Court on supporting judicial resilience and well-being.

At our recent open day in March 2015, his Honour spoke eloquently of the challenges of the judicial role: '...at the end of the day we are an employer and we need to look after our judges... we have an obligation to make sure they are well supported and there is time in their schedules for learning and for reflection.'

We will very much miss his generous contribution, warmth, enthusiasm and sense of humour.

'Courts have failed to recognise that we need to consider other things than outputs for judges. We need to build in time for reflection, for self, for life. We can't permit judges to be so absorbed in their work that there's no time for other things. We must preserve our judges, not overburden them.'

His Honour Chief Judge Michael Rozenes AO

Speaking at the Judicial Symposium at the Judicial College of Victoria, 15 August 2014





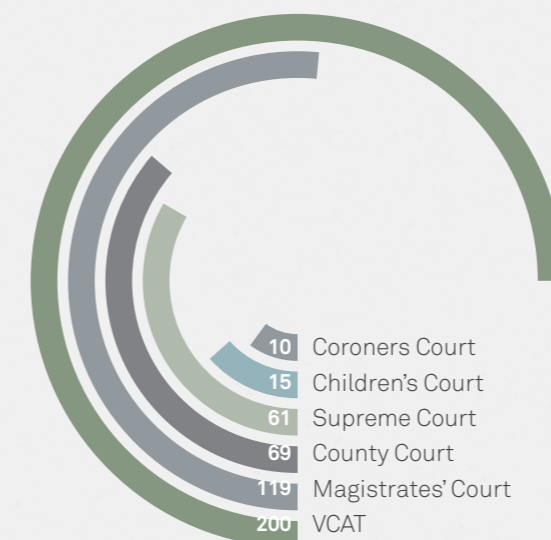
About Us

Who we are

The Judicial College of Victoria is an independent statutory body corporate established with bipartisan support in 2002 to provide education and publication resources for judges, magistrates and VCAT members in the State of Victoria. The College has its own board under the *Judicial College of Victoria Act 2001*, which is chaired by the Honourable Chief Justice Marilyn Warren AC and comprises heads of the four main jurisdictions and two Governor-in-Council appointees.

Who we work with

as at 30 June 2015



What we do

The College works with 474 judicial officers across the five courts and VCAT. We provide innovative, timely and multi-disciplinary education programs and a suite of publications which cover important areas of criminal and civil law.

Judicial officers are actively involved in the design of education programs, the majority of which take place at the College Learning Centre located in the William Cooper Justice Centre, Melbourne.

We engage a wide range of eminent local and international presenters including legal academics, philosophers and experts in the fields of medicine, forensic science, psychology, economics, literature, technology and media.

The College also assists with the implementation of law reform and legislative change in Victoria. Our education programs and publications have focused on the introduction of the *Evidence Act 2008*, *Civil Procedure Act 2010*, *Family Violence Protection Act 2008*, *Open Courts Act 2013*, *Vexatious Proceedings Act 2014* and mental impairment reforms in the Children's Court.

Engage

This year we delivered our highest number of education programs, with over 50 events across the jurisdictions. The educational needs of each jurisdiction are reflected in the range of substantive law programs and practical skills development along with pioneering work on family violence training.

Working with the jurisdictions

Class Actions

Mega-trials featured prominently on the legal landscape during 2014/15. In October the College delivered a seminar for Supreme Court judges on managing expert evidence conclaves in the context of the Kilmore East-Kinglake Bushfire Class Action. Building on the success of this event, the College collaborated with the Supreme Court in April to deliver a half-day program on the lessons learned from complex class actions such as the Kilmore East-Kinglake and Great Southern trials. This workshop covered pre-trial issues such as discovery, and the different trial management approaches adopted by Justices Jack Forrest and Clyde Croft in their respective trials.

The College also published an Index to the Rulings from the Kilmore East-Kinglake Bushfire Class Action in February. The Index helps users easily navigate the information contained in the 52 published rulings delivered by Justices Jack Forrest and John Dixon, and Associate Justices Rita Zammit and Mark Derham, during the course of the Kilmore East-Kinglake Trial. The rulings traverse a range of significant issues in class action litigation, including discovery, managing expert evidence and obligations under the *Civil Procedure Act 2010*.

Aboriginal Cultural Awareness

Over the past year we have continued to work with the Judicial Officers' Aboriginal Cultural Awareness Committee (JOACAC), chaired by Justice Stephen Kaye AM, to deliver programs targeted at increasing judicial officers' understanding of Aboriginal culture. In 2014/15, we hosted three twilight seminars, and a walk along the banks of the Yarra River guided by a cultural interpreter from the Koorie Heritage Trust. In the words of one participant, the walk provided a valuable opportunity to *'get out from behind the bench and out of our chambers to learn in different ways.'*

As part of the Koorie twilight series, we were honoured to welcome the Hon. Fred Chaney AO and Dr Mark McMillan, University of Melbourne, to discuss the complexities of reconciliation. The presenters spoke about the opportunities for real and meaningful reconciliation in Australia, including the role judicial officers may take up. Over 60 judicial officers from the Federal and Victorian jurisdictions attended, with the event generating lively and engaging discussion.

We are also developing a Koorie Inclusion Action Plan that focuses on improving communication, engagement and partnerships with the Koorie Community.



County Court Sunrise Series

Over the past year, the College has collaborated with the County Court to develop a number of breakfast seminars on topics relevant to the jurisdiction. The first event focused on changes to the law of complicity and self-defence with Judge Jane Patrick and Matthew Weatherson (JCV).

In March, Judge Frank Gucciardo chaired a session on the *Open Courts Act 2013* and suppression orders. This was followed by a seminar in May on tendency and coincidence evidence with members of the Victorian Court of Appeal.

June saw the focus shift to serious injury proceedings where Justice David Beach and Judges Chris O'Neill and Philip Misso discussed important issues for judges in the Serious Injury Applications List. At this event the College also launched our Serious Injury Manual for Victorian judicial officers.

The Hon. Fred Chaney AO speaking on the complexities of reconciliation
Chief Magistrate Peter Lauritsen with Elizabeth Broderick, Sex Discrimination Commissioner, Australian Human Rights Commission who delivered the opening address at the Intimate Terrorism of Family Violence program for magistrates

The Intimate Terrorism of Family Violence

In 2014 we partnered with the Magistrates' Court to develop a comprehensive training program for magistrates, who manage a heavy caseload of family violence cases.

The first workshop took place in February 2015 with a powerful opening address from Elizabeth Broderick, Sex Discrimination Commissioner at the Australian Human Rights Commission. Broderick stated that: 'In Australia, there are 1.2 million women today living in an intimate partner relationship characterised by violence.'

Broderick said, '...one common thread emerges from all the people I have met and the stories that I have heard. That is the transformative power of law and justice – whether it is the role of discrimination laws in creating more equal and inclusive workplaces, the international legal principles that build consensus among nations, or indeed the role of courts in holding perpetrators accountable and delivering justice.'

Across two days, participants heard from the Domestic Violence Resource Centre, a consultant from Violence Against Women and Children, a Professor of Psychiatry on the impact of trauma on the victim and a number of support workers from the Magistrates' Court. Magistrates were also given the opportunity through practical exercises and scenarios to discuss and recognise best practice in hearing family violence matters. Further workshops will ensure all Victorian magistrates receive this training.



Children's Court

At our twilight seminar in October, Judge Peter Couzens chaired a compelling session on trials involving defendants with a mental impairment within the Children's Court jurisdiction. Participants heard from Judge Mark Taft of the County Court, the Office of Public Prosecutions and Dr Danny Sullivan from Forensicare. This event was streamed live across a number of suburban and regional Magistrates' Courts so magistrates could hear presenters and join in the discussion.

Coroners Court

Professor David Tuxen, Senior Intensivist from the Alfred Hospital, addressed the process of withdrawing life support in intensive care at our Coroners' Twilight in September. Chaired by State Coroner Judge Ian Gray, this engaging session delved into a complex and difficult issue.

June saw the College run a seminar on Victoria's Charter for coroners. Ms Gudrun Dewey, Senior Adviser Human Rights at the Victorian Equal Opportunity and Human Rights Commission, discussed how the Charter can be applied in the coronial jurisdiction.

Professor James Raymond in discussion with participants at our decision writing course for VCAT members

The Rt Hon. Chief Justice Dame Sian Elias GNZM, Chief Justice of New Zealand, gives opening address at the Human Rights Under the Charter conference

VCAT Skills Training

We have worked closely with VCAT members to develop a series of core skill programs over the past year. In August, Professor James Raymond, President of The International Institute for Legal Writing+Reasoning, ran a decision writing course for members. A follow-up course in March was co-led by the Honourable Peter Heerey AM QC.

In October, we held a one day workshop on preparing and delivering effective oral decisions, chaired by Judge Sandra Davis. As part of the program, participants were given a choice of scenarios and filmed giving their oral decisions with the opportunity to review and discuss individual videos. A follow-up session was held in May with Professor Edward Berry from the University of Victoria, Canada, where he was Professor of English and Dean of Humanities.

Judicial Resilience and Well-being

We have long embraced the importance of supporting judicial officers to meet the uncommon pressures and complications of judicial work. In August 2015, we will run an intensive two-day resilience-building program 'Balancing the Demands of Judicial Life' - designed to address the unique pressures of judicial work. We are also developing a dedicated judicial well-being resource, which will provide a curated and indexed repository of local and international resources relevant to the social and psychological well-being of judicial officers.

The College has also supported the County Court of Victoria in piloting their Judicial Resilience initiative - a six month program exploring the benefits of professional debriefing for judicial officers.

Charter of Human Rights

During August, in conjunction with partner organisations, we held a two-day conference on human rights and the Victorian Charter of Human Rights and Responsibilities. International and local experts spoke to a full house on a number of key Charter topics. The conference was a timely opportunity to reflect on Victorian human rights jurisprudence, now and looking forward.

A key issue coming out of the conference was the need for better understanding of human rights jurisprudence among the judiciary and the wider legal profession. In response, April saw the College launch a collection of significant, superior court Charter cases. The collection, developed in partnership with the Supreme Court of Victoria, is fully indexed and current, and includes details of the cause of action, the Charter arguments, and the outcome with reasons for each case.

We have also started work on a comprehensive Charter of Human Rights Bench Book, to be researched and written in collaboration with human rights experts from the Victorian Equal Opportunity and Human Rights Commission, the Law Institute of Victoria and the Victorian Government Solicitor's Office, as well as members of the judiciary. The Bench Book will include chapters on each Charter right and other significant sections, such as those on interpretation of law and limitation of rights.

Participants at the Human Rights Under the Charter conference, Banco Court, Supreme Court of Victoria

'If the purpose of a parliamentary bill of rights is in part to raise understanding of and respect for rights, the explanations provided through the judgments of the courts in deliberative public processes are an essential bridge to understanding. What is most important in the judicial contribution to human rights may be the processes of engagement.'

The Rt Hon Chief Justice Dame Sian Elias GNZM
Speaking at the Human Rights Under the Charter conference, Melbourne, August 2014

Partner

Throughout the year we have partnered with universities and academics to strengthen the connections between the judiciary, academia and the profession.

Educational partnerships

In August, we collaborated with the Supreme Court of Victoria, Monash University Law School, Victoria Law Foundation and the Human Rights Law Centre to host the 'Human Rights Under the Charter: the Development of Human Rights Law in Victoria' conference. A number of distinguished local and international speakers came together to present a thorough judicial and academic analysis of human rights jurisprudence produced under the Charter.

April saw the College engage Professor Noah Messing, a lecturer in the practice of law and legal writing, from Yale Law School to run a twilight event. Professor Messing shared his knowledge and enthusiasm for the topic of judgment and decision writing with over 45 judicial officers, providing tips and tricks on structure and how to achieve a clear and confident writing style.

'The Age of Statutes: Principles of Statutory Interpretation' was another collaborative undertaking between the College and Melbourne Law School held in May. The thought-provoking session was chaired by the Honourable Chief Justice Marilyn Warren AC, with the Honourable Murray Gleeson AC and Eamonn Moran PSM QC among the distinguished presenters.

We also collaborated with the National Judicial College of Australia to present two national orientation programs for judges, magistrates and tribunal members. These practical, multi-day programs assist new judicial officers with their transition to judicial office. The focus is on judge-led, experiential learning, and encourages the exchange of knowledge and ideas.



The Hon. Murray Gleeson AC presenting at our Age of Statutes: Principles of Statutory Interpretation program

Justice Elizabeth Hollingworth and Professor Noah Messing of Yale Law School, presenting at our judgment and decision writing seminar

Respond

We continue to respond to legislative changes and emerging social and cultural issues to support the administration of justice and build community confidence in the courts.

New and emerging initiatives

20th Anniversary of the Court of Appeal

A public seminar to celebrate 20 years of the Victorian Court of Appeal will debate 'what are Courts of Appeal good for?'. Hosted by the Supreme Court of Victoria in partnership with the College, guests will hear from the Honourable Justice Margaret McMurdo AC, the Honourable Justice Carmel McLure, the Honourable Justice Margaret Beazley AO and the Honourable Justice Robert Redlich.

Royal Commission into Family Violence

The College made a submission to the Royal Commission into Family Violence in May. The submission responded to the Commission's Issues Paper by making recommendations to improve family violence education for the Victorian judiciary. It identified gaps in, and opportunities for, judicial education in family violence at each level of the court system.

As a result of the submission, we were invited by Assistant Commissioners Dean McWhirter and Kevin Casey to attend a two-day Family Violence Stakeholder Forum, where we were represented by Dr Ros Lethbridge, Project Development Advisor. This forum, with its emphasis on education and training on family violence, strengthened our relationships with other services, and broadened our knowledge base of high quality presenters and emerging topics of relevance for future programs.

Forensic Medicine for Judicial Officers

For the first time, the College is partnering with the internationally renowned and specialist team at the Victorian Institute of Forensic Medicine (VIFM) to present a two-day course designed to assist judicial officers to understand the complexities of forensic evidence often presented in the courtroom.

In November 2015 judicial officers will gain in-depth insight and knowledge into forensic medicine processes and procedures and have the chance to hear from leaders in the forensic field including Professor Stephen Cordner, Director of VIFM, Associate Professor David Ranson, Deputy Director of VIFM and Associate Professor David Wells on topics such as autopsy procedures, injury investigation and toxicology collection and analysis.

Asian Cultural Awareness in the Courtroom:

A Conversation on Cultural Intelligence

In collaboration with leading members of the Asia Law Centre at Melbourne Law School, this one-day program will explore Asian attitudes to litigation and mediation.

With a particular focus on the Chinese, Indonesian and Vietnamese communities, judicial officers will explore the impact of culture on communications in a legal context, learn about culturally sensitive mediation, and engage with the profession around shared challenges.

The program will be facilitated and interactive, with a view to improving communication with, and assessing evidence of, Asian parties in the courtroom.

Publish

This year has seen notable additions to our portfolio of online bench books and practice manuals which cover significant areas of criminal and civil law.

Research and publications

Serious Injury Manual

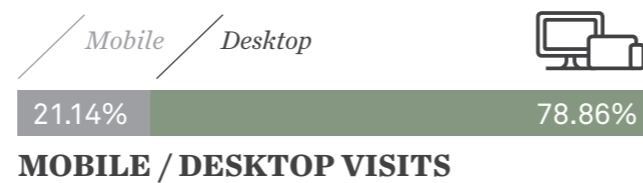
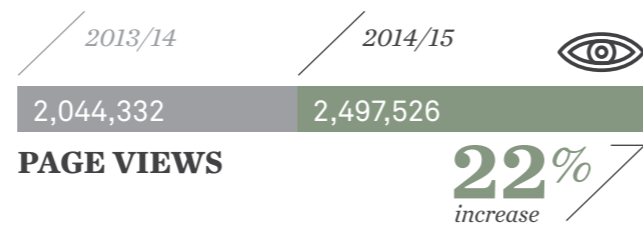
In June, in collaboration with the County Court we launched the Serious Injury Manual. The Manual was developed by Matthew Weatherson (JCV) and Morgan Nyland (County Court of Victoria), with guidance from Justice David Beach (SCV) and Judges Chris O'Neill and Philip Misso (CCV). It is available online to judges and the profession to ease the burden of these difficult and complex cases. At the launch of the Manual, Judge Jim Parrish remarked that the Manual was so comprehensive, even a new-comer to the field could write a serious injury judgment after reading the manual.

College Journal

The inaugural edition of our Journal was launched in June. A special edition of the Journal featuring papers from the 'Human Rights Under the Charter: the Development of Human Rights Law in Victoria' conference was launched in October. A third edition was released in May on judicial discretion in private law, edited by the Honourable Hartley Hansen QC.

Judicial Research Hub

The Judicial Research Hub, established in 2015, supports academic research into the judicial environment. As part of the Hub, PhD candidate Carly Schreiver will conduct a study into evidence-based research into judicial responses to stress and trauma. This study is the first of its kind in Australia. Further opportunities for academic research will be explored and the Hub will develop strong ties with universities, foster cross-jurisdictional collaboration and communication and support the development of cutting edge information on judicial practice.



Publications

Civil Juries Charge Book	(2013 – current)
Civil Procedure Bench Book	(2010 – current)
Coroners' Bench Book	(2009 – current)
Disability Bench Book	(forthcoming)
Family Violence Bench Book	(2009 – current)
Human Rights Bench Book	(forthcoming)
Magistrates' Court Bench Book	(2004 – current)
Open Courts Bench Book	(2013 – current)
Personal Safety Intervention Orders Bench Book	(2011 – current)
Search Warrants Manual	(2004 – current)
Serious Injury Bench Book	(2015 – current)
Sexual Assault Manual	(2007 – current)
Uniform Evidence Manual	(2009 – current)
Victorian Criminal Charge Book	(2009 – current)
Victorian Criminal Proceedings Manual	(2009 – current)
Victorian Sentencing Manual	(2004 – current)

Our Events



Judicial Orientation	30 July to 1 August 2014
Court Craft: 360 Degree Briefing and Communication in the Courtroom	4 August 2014 and 24 October 2014
Human Rights Under the Charter: The Development of Human Rights Law in Victoria	7–8 August 2014
Judicial Leadership	8 August 2014
Commercial CPD Seminar: Large Class Actions/Litigation Funding	13 August 2014
Judicial Symposium	15 August 2014
Judgment Writing	20–22 August 2014
VCAT Decision Writing	25–26 August 2014
Serious Harm or Homicide in Family Violence	10 September 2014
Coroners' Twilight: Withdrawing Life Support in Intensive Care	17 September 2014
Regional Prison Visit	26 September 2014
CMIA Changes to the Children's Court	7 October 2014
VCAT Oral Decisions Program	13 October 2014
Koori Twilight: Supports for Koori Offenders	14 October 2014
Commercial CPD Seminar: <i>Civil Procedure Act 2010</i>	15 October 2014
Key Legislative Reforms and Recent Cases in Sex Offences	17 October 2014
Managing Expert Evidence: Lessons from Kilmore East-Kinglake Bushfire Class Action	22 October 2014

County Court: Supporting Judicial Resilience	28 October 2014
Litigants in Person – The Law	14 November 2014
Koori Twilight: Indigenous River Walk	18 November 2014
Judges and the Academy	21 November 2014
Commercial CPD Seminar: Arbitration Rules	16 December 2014
The Age of Statutes: Statutory Interpretation and Administrative Law for Tribunals	9 February 2015
Magistrates' Court: The Intimate Terrorism of Family Violence	19–20 February 2015
County Court: Changes to the Law of Complicity and Self-Defence	20 February 2015
Commercial CPD Seminar: Australia – A Vital Commercial Hub in the Asia Pacific Region	25 February 2015
Judges and the Academy	27 February 2015
Sentencing in an Environment of Change	2–3 March 2015
Koori Twilight: Understanding Kinship	17 March 2015
VCAT: Mastering the Skill of Decision Writing	23–25 March 2015
County Court: The <i>Open Courts Act 2013</i> and Suppression Orders	31 March 2015
County Court: Mastering the Skill of Judgment Writing	8 April 2015
Commercial CPD Seminar: Expert Evidence	15 April 2015
Judges and the Academy	17 April 2015



Managing Complex Trials: Lessons from Mega-litigation	20 April 2015
Supreme Court Lunch Seminar	22 April 2015
The Art of Preparing Effective Judgments and Decisions	23 April 2015
Koori Twilight: A Conversation on Reconciliation	30 April 2015
Why Give Oral Reasons?	4–5 May 2015
VCAT Oral Decisions	6 May 2015
The Age of Statutes: Principles of Statutory Interpretation	15 May 2015
County Court: Tendency and Coincidence Evidence	26 May 2015
Court Craft: 360 Degree Survey	May to June 2015
County Court: Launch of the Serious Injury Manual	4 June 2015
Evidence, Evidence, Evidence	9–10 June 2015
Commercial CPD Seminar: Great Southern and Timbercorp Proceedings	10 June 2015
Coroners' Twilight: Human Rights in the Coronial Jurisdiction	17 June 2015
National Judicial Orientation Program	21–26 June 2015
Judges and the Academy	26 June 2015

Our People

Board Members as at 30 June 2015

The Honourable Chief Justice Marilyn Warren AC

Supreme Court of Victoria
Chair of the College

The Honourable Justice Gregory Garde AO RFD

President Victorian Civil Administrative Tribunal

His Honour Chief Judge Michael Rozenes AO

(retired 22 June 2015)
County Court of Victoria

His Honour Acting Chief Judge Michael McInerney

County Court of Victoria

His Honour Chief Magistrate Peter Lauritsen

Magistrates' Court of Victoria

Professor Susan Long

Judicial Steering and

Editorial Committee Members

Justice David Beach
Mr John Bennett
Magistrate Jennifer Bowles
Ms Susan Burdon-Smith
Judge Gabriele Cannon
Magistrate Rosemary Carlin
Judge Mandy Chambers
Magistrate Ann Collins
Judge Peter Couzens
Justice Clyde Croft
Judge Sandra Davis
Judge Carolyn Douglas
Deputy President Mark Dwyer
Magistrate Caitlin English
Magistrate Rose Falla
Mr Mark Farrelly
Justice Jack Forrest
Justice Terry Forrest
Judge Mark Gamble
Judge Elizabeth Gaynor
Magistrate Jane Gibson
Justice Timothy Ginnane

Magistrate Anne Goldsbrough
Ms Julie Grainger
Judge Paul Grant
Judge Ian Gray
Judge Frank Gucciardo
Justice Kim Hargrave
Coroner Jacqui Hawkins
Magistrate Kate Hawkins
Magistrate Annabel Hawkins
Magistrate Audrey Jamieson
Judge Pamela Jenkins
Justice Stephen Kaye AM
Judge Maree Kennedy
Justice Betty King
Justice Emilios Kyrrou
Magistrate Cathy Lamble
Chief Magistrate Peter Lauritsen
Magistrate Gerard Lethbridge
Judge Rachelle Lewitan AM
Deputy President Ian Lulham
Judge Richard Maidment
Deputy Chief Magistrate Lance Martin
Justice Chris Maxwell AC
Justice Stephen McLeish
Magistrate Jo Metcalf
Judge Philip Misso
Judge Jeanette Morrish
Judge Gerard Mullaly
Deputy President Genevieve Nihill
Judge Chris O'Neill
Judge David Parsons
Magistrate Tony Parsons
Judge Jane Patrick
Deputy Chief Magistrate Jelena Popovic
Justice Phillip Priest
Judge Susan Pullen
Justice Robert Redlich
Magistrate Duncan Reynolds
Magistrate Charles Rozencwajg
Chief Judge Michael Rozenes AO
Judge Frank Saccardo
Magistrate Marc Sargent
Mr Robert Scott
Judge Meryl Sexton
Magistrate Pauline Spencer
Ms Bernadette Steele
Judge Mark Taft
Magistrate Belinda Wallington
Justice Mark Weinberg
Judge Wendy Wilmoth
Justice Rita Zammit

Our People

Staff as at 30 June 2015

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

Research and Publications

Matthew Weatherson BSc (Hons), LLB (Hons)
Director Research and Publications

Morgan Nyland BEc (Soc Sci), LLB (Hons), Grad Dip Legal Practice
Senior Research and Publications Officer

Katy Thorpe BBusSci (Hons), LLB (Hons)
Research and Publications Officer

Education

Cecilia Riebl BA, LLB (Hons), MPhil (Cambridge)
Director Education

Dr Ros Lethbridge LLB (Hons), D.Psych (Clinical)
Project Development Advisor

Margaret Blackburn BA, LLB, MBA Dip Tchng, Dip Prof. Ethics
Project Development Advisor

Cassie Carter BSc, LLB(Hons),LLM, Grad Dip Legal Practice
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Kelly Avice BA (Intnl Studies/Politics)
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Operations

Linda Barbera BA (Criminal Justice)
Acting Operations Manager

Kylie Pearse
PA to the CEO and Program Support

Marianne Govic BA, MA (International Relations)
Operations Officer

Interns for 2014/15

Rachel Warburton
University of Melbourne

Julia Riley
La Trobe University

Sophie Miller
La Trobe University

Lidija Bujanovic
University of Melbourne

Financial Report

For the financial year ended 30 June 2015

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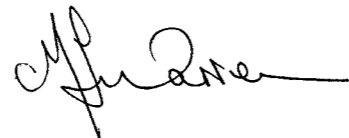
Board Members, Accountable Officer and Chief Finance and Accounting Officer's Declaration

We certify that the attached financial statements for the Judicial College of Victoria has been prepared in accordance with Standing Direction 4.2 of 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 2015 and financial position of the College as at 30 June 2015.

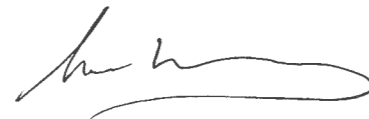
At the time of signing, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 15 October 2015.



The Honourable Chief Justice Marilyn Warren AC

Chair of the Board of the
Judicial College of Victoria



Professor Susan Long

Board Member
Judicial College of Victoria



Ms Samantha Burchell

Chief Executive Officer
Accountable Officer
Judicial College of Victoria



Mr Michael Almond

Chief Finance and Accounting Officer
Judicial College of Victoria

15 October 2015

Financial Statements

Comprehensive Operating Statement

for the financial year ended 30 June 2015

	Notes	2015 \$	2014 \$
CONTINUING OPERATIONS			
Income from transactions			
Grants	2	2,373,142	2,205,900
Total income from transactions		2,373,142	2,205,900
Expenses from transactions			
Employee expenses	3(a)	1,582,958	1,381,930
Depreciation	3(b)	42,511	43,082
Interest expense	3(c)	1,025	1,574
Supplies and services	3(d)	676,396	821,080
Total expenses from transactions		2,302,890	2,247,666
Net result from transactions (net operating balance)		70,252	(41,766)
Other economic flows included in net result			
Other gains/(losses) from other economic flows	4	8,595	2,282
Total other economic flows included in net result		8,595	2,282
Net result		78,848	(39,484)
Comprehensive result		78,848	(39,484)

The comprehensive operating statement should be read in conjunction with the notes to the financial statements.

Financial Statements

Balance Sheet

as at 30 June 2015

	Notes	2015 \$	2014 \$
ASSETS			
Financial assets			
Petty Cash		200	200
Trust Fund Balance	17, 1(s)	621,647	551,394
Prepayments	7	2,630	840
Receivables	5, 1(s)	698,383	578,197
Total financial assets		1,322,860	1,130,631
Non-financial assets			
Plant and equipment	6	237,491	338,113
Total non-financial assets		237,491	338,113
TOTAL ASSETS		1,560,351	1,468,743
LIABILITIES			
Payables	8	68,852	66,116
Borrowings	9	12,454	17,988
Provisions	10	339,736	266,069
Total liabilities		421,042	350,173
NET ASSETS		1,139,308	1,118,571
EQUITY			
Accumulated surplus		801,931	723,083
Contributed capital		337,377	395,488
NET WORTH		1,139,308	1,118,571
- Commitments for expenditure	13		
- Contingent assets and contingent liabilities	14		

The balance sheet should be read in conjunction with the notes to the financial statements.

Statement of Changes in Equity

for the financial year ended 30 June 2015

	Accumulated Surplus \$	Contributed Capital \$	Total \$
Balance at 1 July 2013	762,567	395,488	1,158,055
Net result for year	(39,484)	-	(39,484)
Balance at 30 June 2014	723,083	395,488	1,118,571
Net result for year	78,848	-	78,848
Transfer of Contributed Capital to Parent Entity	-	(58,111)	(58,111)
Balance at 30 June 2015	801,931	337,377	1,139,308

The statement of changes in equity should be read in conjunction with the notes to the financial statements.

Financial Statements

Cash Flow Statement

for the financial year ended 30 June 2015

	Notes	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Receipts from Court Services Victoria		2,399,223	2,484,266
Total receipts		2,399,223	2,484,266
<i>Payments</i>			
Payments to suppliers and employees		(2,322,415)	(2,275,585)
Interest and other costs of finance paid		(1,025)	(1,574)
Total payments		(2,323,440)	(2,277,159)
Net cash flows from/(used in) operating activities	16(b)	75,783	207,107
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of non-financial assets		-	(199,000)
Net cash flows from/(used in) investing activities		-	(199,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Owner contribution by Government		-	-
Repayment of finance leases		(5,530)	(5,180)
Net cash flows from/(used in) financing activities		(5,530)	(5,180)
Net increase/(decrease) in cash and cash equivalents		70,253	2,727
Cash and cash equivalents at the beginning of the financial year	16(a)	551,594	548,867
Cash and cash equivalents at the end of the financial year	16(a)	621,847	551,594

The above cash flow statement should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

for the financial year ended 30 June 2015

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Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These annual financial statements represent the audited general purpose financial statements for the Judicial College of Victoria (JCV) for the period ending 30 June 2015. The purpose of the report is to provide users with information about JCV's stewardship of resources entrusted to it.

(A) Statement of compliance

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 the 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 are selected and applied in a manner, which ensures 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.

To gain a better understanding of the terminology used in this report, a glossary of terms and style conventions can be found in Note 21.

These annual financial statements were authorised for issue by the Accountable Officer of the JCV on 15 October 2015.

(B) Basis of accounting preparation and measurement

The accrual basis of accounting has been applied in the preparation of 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.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The 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 the application of AASs that have significant effects on the financial statements and estimates relate to:

- the fair value of plant and equipment (refer to Note 1(K))
- superannuation expense (refer to Note 1(G)); and
- actuarial assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 1(L)).

These financial statements are presented in Australian dollars, and prepared in accordance with the historical cost convention except for:

- non-financial physical assets which, subsequent to acquisition, are measured at a re-valued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value.

Consistent with AASB 13 Fair Value Measurement, the JCV determines the policies and procedures for both recurring fair value measurements such as property, plant and equipment, biological assets, investment properties and financial instruments and for non recurring fair value measurements such as non financial physical assets held for sale, in accordance with the requirements of AASB 13 and the relevant Financial Reporting Directions.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- 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.

For the purpose of fair value disclosures, the JCV has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, the JCV determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer-General Victoria (VGV) is the JCV's independent valuation agency.

The JCV, in conjunction with VGV, monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

(C) Reporting entity

The financial statements cover the JCV as an individual reporting entity.

The JCV 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 JCV is to provide the functions of assisting the professional development of judicial officers and providing continuing education and training for judicial officers.

Its principal address is:

Judicial College of Victoria

7/223 William Street
Melbourne VIC 3000

The financial statements include all the controlled activities of the JCV.

A description of the nature of the JCV's operations and its principal activities is included in 'About us' on page 9 which does not form part of these financial statements.

Objectives and funding

The JCV's objectives are to assist professional development and continuing education of Victorian judicial officers by:

- developing and conducting judicial education programs;
- 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 JCV is funded for the provision of outputs consistent with its statutory function. Funds are accrual-based grants derived from monies appropriated annually by Parliament through Court Services Victoria (CSV) through to 30 June 2015.

Changes to Administrative Arrangements

Court Services Victoria (CSV) was established under the *Court Services Victoria Act 2014*, and commenced operations on 1 July 2014. CSV's functions are to provide, or arrange for the provision of, the administrative services and facilities necessary to support the performance of the judicial, quasi-judicial and administrative functions of the Victorian Courts and VCAT, and to enable the Judicial College of Victoria to perform its functions.

On 1 July 2014, JCV staff transferred from the (then) Department of Justice to CSV under a machinery of government process. Court Services Victoria undertakes its functions independently of departmental or ministerial control, but remains accountable to both the executive and legislative branches of government in the way in which it carries out its operations and achieves its functions. The Attorney-General continues to have portfolio responsibility for CSV, however his statutory powers of direction are limited to matters such as the preparation and submission of the budget.

CSV receives a direct appropriation from the Parliament to enable it to carry out its functions, and manages its own budget subject to the Attorney-General's budget approval and adherence to the requirements of the State's financial

Notes to the Financial Statements

for the financial year ended 30 June 2015

management framework. The services and facilities that are now provided by CSV to JCV were previously provided by or through the (then) Department of Justice.

There are no financial impacts on JCV from the implementation of these changes to administrative arrangements.

(D) Scope and presentation of financial statements

Comprehensive operating statement

The comprehensive operating statement comprises three components, being 'net result from transactions' (or termed as 'net operating balance'), 'other economic flows included in net result', as well as 'other economic flows – other comprehensive income'. The sum of the former two, together with the net result from discontinued operations, represents the net result.

The net result is equivalent to profit or loss derived in accordance with AASs.

This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of Financial Statements*.

Balance sheet

Assets and liabilities are presented in liquidity order with assets aggregated into financial assets and non-financial assets.

Current and non-current assets and liabilities (non-current being those assets or liabilities expected to be recovered or settled more than 12 months after the reporting period) are disclosed in the notes, where relevant.

Cash flow statement

Cash flows are classified according to whether or not they arise from operating, investing, or financing activities. This classification is consistent with requirements under AASB 107 *Statement of Cash Flows*.

Statement of changes in equity

The statement of changes in equity presents reconciliations of non-owner and owner changes in equity from opening balance at the beginning of the reporting period to the closing balance at the end of the reporting period. It also shows separately changes due to amounts recognised in the 'Comprehensive result' and amounts related to 'Transactions with owner in its capacity as owner'.

Rounding

Amounts in the financial statements have been rounded to the nearest dollar, unless otherwise stated. Figures in the financial statements may not equate due to rounding. Please refer to the end of Note 21 for a style convention for explanation of minor discrepancies resulting from rounding.

(E) Changes in accounting policies

Subsequent to the 2013–14 reporting period, new and revised Standards have been adopted in the current period as outlined in note 1 (T). There has been no financial impact on the existing financial disclosures or on comparative information from the adoption of these new and revised standards.

(F) Income from transactions

Income is recognised to the extent that it is probable that the economic benefits will flow to the entity and the income can be reliably measured at fair value.

Grants from Court Services Victoria

Government grants are recognised on a monthly basis as JCV provides services to assist professional development and continuing education of Victorian judicial officers.

Fair Value of Services Provided by Court Services Victoria

The CSV has been centrally funded for services it provides to JCV. These services are not recognised in the financial statements of JCV, 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.

Other income

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

(G) Expenses from transactions

Expenses from transactions are recognised as they are incurred, and reported in the financial year to which they relate.

Employee expenses

Refer to the section in Note 1(L) regarding employee benefits.

These expenses include all costs related to employment (other than superannuation which is accounted for separately) including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, and WorkCover premiums.

Superannuation

The amount recognised in the comprehensive operating statement is the employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The DTF in their Annual Financial Statements, disclose on behalf of the State as the sponsoring employer, the net defined benefit cost related to the members of these plans as an administered liability. Refer to DTF's Annual Financial Statements for more detailed disclosures in relation to these plans.

Depreciation

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. Refer to Note 1(K) for depreciation policy for leasehold improvements.

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

The following are typical estimated useful lives for the different asset classes for both current and prior years:

Asset	Useful life
Leasehold Improvements	6 years
Plant and Equipment	5-10 years
Leased vehicle	5 years

Interest expense

Interest expense relates to the leased motor vehicle and the related finance charges which are recognised in the period in which they are incurred. Refer to Note 21 for an explanation of interest expense items.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include:

Supplies and services

Supplies and services costs are recognised as an expense in the reporting period in which they are incurred.

(H) Other economic flows included in the net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

Net gain/(loss) on non-financial assets

Net gain/(loss) on non-financial assets and liabilities include realised and unrealised gains and losses as follows:

Gain/ (loss) on disposal of non-financial assets

Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal and is determined after deducting from the proceeds the carrying value of the asset at that time.

Impairment of non-financial assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment (as described below) and whenever there is an indication that the asset may be impaired.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an "other economic flow", except to the extent that the write-down can be debited to an asset revaluation surplus amount applicable to that class of asset.

If there is an indication that there has been a change in the estimate of an asset's recoverable amount since the last impairment loss was recognised, the carrying amount shall be increased to its recoverable amount. This reversal of the impairment loss occurs only to the extent that the asset's carrying amount does not exceed the carrying amount

Notes to the Financial Statements

for the financial year ended 30 June 2015

that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

Refer to Note 1(K) in relation to the recognition and measurement of non-financial assets.

Other gains/(losses) from other economic flows

Other gains/(losses) from other economic flows include the gains and losses from:

- the revaluations of the present value of the long service leave liability due to changes in the bond interest rates.

(I) Financial instruments

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 JCV's activities, certain financial assets and financial liabilities arise from statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*. For example, statutory payables arising from taxes do not meet the definition of financial instruments, as they do not arise under contract.

Where relevant, for note disclosure purposes, a distinction is made between those financial assets and financial liabilities that meet the definition of financial instruments in accordance with AASB 132 and those that do not.

The following refers to financial instruments unless otherwise stated.

CATEGORIES OF NON-DERIVATIVE FINANCIAL INSTRUMENTS

Loans and receivables

Loans and receivables are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Loans and receivables category includes cash and deposits (refer to Note 1(J)), trade receivables and other receivables, but not statutory receivables.

Financial liabilities at amortised cost

Financial instrument liabilities are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method (refer to Note 21).

Financial instrument liabilities measured at amortised cost include all of the JCV's contractual payables and interest-bearing arrangements other than those designated at fair value through the profit and loss.

(J) Financial assets

Cash and deposits

Cash and deposits, including cash equivalents recognised on the balance sheet, comprise cash on hand.

Receivables

Receivables consist of:

- statutory receivables, such as amounts owing from CSV.

Contractual receivables are classified as financial instruments and categorised as loans and receivables (refer to Note 1(I) *Financial Instruments* for recognition and measurement). Statutory receivables are recognised and measured similarly to contractual receivables (except for impairment), but are not financial instruments because they do not arise from a contract.

Receivables are subject to impairment testing as described below. A provision for doubtful receivables is recognised when there is objective evidence that the debts may not be collected, and bad debts are written off when identified.

For measurement principle of receivables, refer to Note 1(I).

Impairment of financial assets

At the end of each reporting period, JCV assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit and loss, are subject to annual review for impairment.

In assessing impairment of statutory (non-contractual)

financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages, and other computational methods in accordance with AASB 136 *Impairment of Assets*.

(K) Non-financial assets

Plant and equipment

All non-financial physical assets are measured initially at cost and subsequently re-valued at fair value less accumulated depreciation and impairment.

The initial cost for non-financial physical assets under a finance lease (refer to Note 1(M)) 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.

The fair value of plant, equipment and vehicles, is normally determined by reference to the asset's depreciated replacement cost. For plant, equipment and vehicles, existing depreciated historical cost is generally a reasonable proxy for depreciated replacement cost because of the short lives of the assets concerned.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project, and an appropriate proportion of variable and fixed overheads.

For the accounting policy on impairment of non-financial physical assets, refer to impairment of non-financial assets under Note 1(H) *Impairment of non-financial assets*.

Leasehold improvements

The cost of leasehold improvements is capitalised as an asset and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

OTHER NON-FINANCIAL ASSETS

Prepayments

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

(L) Liabilities

Payables

Payables consist of:

- contractual payables, such as accounts payable and other sundry liabilities. Accounts payable represent liabilities for goods and services provided to the JCV prior to the end of the financial year that are unpaid, and arise when the JCV becomes obliged to make future payments in respect of the purchase of those goods and services; and
- statutory payables, such as goods and services tax and fringe benefits tax payables.

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost (refer to Note 1(I)). Statutory payables 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 a contract.

Borrowings

All interest bearing liabilities are initially recognised at fair value of the consideration received, less directly attributable transaction costs (refer also to Note 1(M) *Leases*). The measurement basis subsequent to initial recognition depends on whether JCV has categorised its interest bearing liabilities as either financial liabilities designated at fair value through profit or loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

Provisions

Provisions are recognised when the JCV has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using discount rate that reflects the time value of money and risks specific to the provision.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered to the reporting date.

(i) Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits annual leave and accumulating sick leave, are all recognised in the provision for employee benefits as 'current liabilities', because the JCV does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for wages and salaries, annual leave and sick leave are measured at:

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

(ii) Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the JCV 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 JCV expects to wholly settle within 12 months; or
- present-value - if the JCV does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current liability 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 (refer to Note 1 (H)).

(iii) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee decides to accept an offer of benefits in exchange for the termination of employment. The College recognises termination benefits when it is demonstrably committed to either 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. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

On-costs

Provisions for on-costs such as payroll tax, workers compensation and superannuation are recognised separately from the provision for employee benefits.

(M) Leases

A lease is a right to use an asset for an agreed period of time in exchange for payment.

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership. Leases of plant and equipment are classified as finance infrastructure leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership from lessor to lessee. All other leases are classified as operating leases.

Finance leases - JCV as lessee

At the commencement of the lease term, finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the lease property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The lease asset is accounted for as a non-financial physical asset. If there is certainty that the JCV will obtain the ownership of the lease asset by the end of the lease term, the asset shall be depreciated over the useful life of the asset. If there is no reasonable certainty that the lessee will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life.

Minimum finance lease payments are apportioned between the reduction of the outstanding lease liability, and periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the comprehensive operating statement. Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

(N) Equity

Contribution by owners

Additions to net assets, which have been designated as contributions by owners are recognised as, contributed capital. Other transfers that are in the nature of contributions or distributions have also been designated as a contribution by owners.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners.

(O) Commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed by way of a note (refer to Note 13 *Commitments for expenditure*) at their nominal value and exclusive of the goods and services tax (GST) payable. In addition, 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.

(P) Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note (refer to Note 14 *Contingent assets and contingent liabilities*) and, if quantifiable, are measured at nominal value. Contingent assets and contingent liabilities are presented exclusive of GST receivable or payable respectively.

(Q) Accounting for the goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, except where GST incurred is not recoverable from the taxation authority. In this case, the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated exclusive of the amount of GST receivable or payable. The CSV manages the GST transactions on behalf of the JCV and the net amount of GST recoverable from or payable to the Australian Taxation Office is recognised in the financial statements of CSV.

(R) Events after the reporting period

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between the JCV and other parties, the transactions are only recognised when the agreement is irrevocable at or before the end of the reporting period. Adjustments are made to amounts recognised in the financial statements for events that occur after the reporting period and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed in the reporting period. Note disclosure is made about events between the end of the reporting period and the date the financial statements are authorised for issue where the events relate to conditions which arose after the end of the reporting period and which may have a material impact on the results of subsequent reporting years.

(S) Correction of accounting classification

In line with general Victorian Government reporting guidelines, trust funds amounting to \$621,647 as at 30 June 2015 (2013-14: \$551,394) refer to Note 17, were reclassified from receivables to Trust Funds. Prior comparatives have been restated.

	2013-14	2012-13
<i>Trust fund balance</i>		
- previous	-	-
- restated	551,394	548,667
<i>Receivables</i>		
- previous	1,129,591	1,405,031
- restated	578,197	856,364

Notes to the Financial Statements

for the financial year ended 30 June 2015

(T) Summary of new/revised accounting standards effective for current and future reporting periods

Current reporting period

Below is a list of standards/interpretations impacting on the College effective for the 2014-15 reporting period and onwards.

Topic	Key requirements	Effective date
AASB 2013-9 <i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i> [PART B Materiality only]	Part B <i>Materiality</i> of AASB 2013-9 deletes references to AASB 1031 <i>Materiality</i> in various Australian Accounting Standards (including Interpretations). Once all references to AASB 1031 have been deleted from all Australian Accounting Standards, AASB 1031 will be withdrawn.	1 January 2014

The following amending standards are also effective for the 2014-15 reporting period which are considered to have insignificant impacts on public sector reporting more generally and the College in particular.

- AASB 2013-1 *Amendments to AASB 1049 – Relocation of Budgetary Reporting Requirements*;
- AASB 2013-6 *Amendments to AASB 136 arising from Reduced Disclosure Requirements*;
- AASB 2013-9 *Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments* [PART A Conceptual Framework; Part C *Financial Instruments*];
- AASB 2014-1 *Amendments to Australian Accounting Standards* [Part A *Annual Improvements*; Part B *Defined Benefit Plans: Employee Contributions* and Part C *Materiality*];
- AASB 2014-2 *Amendments to AASB 1053 – Transition to and between Tiers, and related Tier 2 Disclosure Requirements* [AASB 1053].

Future reporting period

As at 30 June 2015, the following standards and interpretations that are applicable to the JCV had been issued but were not mandatory for financial year ending 30 June 2015. Standards and interpretations that are not applicable to the JCV have been omitted. The JCV has not early adopted these standards.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
AASB 9 Financial Instruments	This standard simplifies requirements for the classification and measurement of financial assets resulting from Phase 1 of the IASB's project to replace IAS 39 <i>Financial Instruments: Recognition and Measurement</i> (AASB 139 <i>Financial Instruments: Recognition and Measurement</i>).	1 January 2017	The preliminary assessment has identified that the financial impact of available for sale (AFS) assets will now be reported through other comprehensive income (OCI) and no longer recycled to the profit and loss. While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.
AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & AASB 138]	This standard amends AASB 116 and AASB 138 to: <ul style="list-style-type: none"> • establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset; and • clarify that the use of revenue based methods to calculate the depreciation of an asset is not appropriate because revenue generated by an activity that includes the use of an asset generally reflects factors other than the consumption of the economic benefits embodied in the asset. 	1 January 2016	Preliminary assessment has not identified any material impact arising from the change. Further work to assess the impact of this standard will be undertaken.

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2014-15 reporting period (as listed below). In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on public sector reporting. The AASB Interpretation in the list below is also not effective for the 2014-15 reporting period and is considered to have insignificant impacts on public sector reporting generally and the College in particular.

- AASB 2014-1 *Amendments to Australian Accounting Standards* [PART D – Consequential Amendments arising from AASB 14 *Regulatory Deferral Accounts* only]
- AASB 2014-5 *Amendments to Australian Accounting Standards* arising from AASB 15
- AASB 2014-8 *Amendments to Australian Accounting Standards* arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]
- AASB 2015-2 *Amendments to Australian Accounting Standards* – Disclosure Initiative: Amendments to AASB 101 [AASB 7, AASB 101, AASB 134 & AASB 1049]
- AASB 2015-3 *Amendments to Australian Accounting Standards* arising from the Withdrawal of AASB 1031 *Materiality*

Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 2

INCOME FROM TRANSACTIONS	2015	2014
	\$	\$
Grants		
Court Services Victoria	2,373,142	2,205,900
Total grants	2,373,142	2,205,900
Total income	2,373,142	2,205,900

NOTE 3

EXPENSES FROM TRANSACTIONS

(a) Employee expenses

Post employment benefits		
Defined contribution superannuation expense	129,796	106,565
Termination benefits	-	-
Salaries, wages and long service leave	1,360,529	1,198,892
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	92,633	76,473
Total employee expenses	1,582,958	1,381,930

(b) Depreciation

Leasehold Improvements	26,241	28,508
Plant and equipment	11,099	9,403
Motor vehicles	5,171	5,171
Total depreciation	42,511	43,082

(c) Interest expense

Interest on finance leases	1,025	1,378
Other interest expense	-	196
Total interest expense	1,025	1,574

(d) Other operating expenses

Supplies and services		
Purchase of supplies and consumables	157,000	134,864
Purchase of services	289,502	483,603
Maintenance	9,613	80
Judicial training	220,281	185,977
Other (rent and associated costs)	-	16,556
Total supplies and services	676,396	821,080

NOTE 4

OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

	2015	2014
	\$	\$
Net gain/(loss) arising from revaluation of long service leave liability ⁽ⁱ⁾	8,595	2,282
Total other gains/(losses) from other economic flows	8,595	2,282

(i) Revaluation gain/(loss) due to changes in bond rates

NOTE 5

RECEIVABLES

Current receivables

Statutory

Amount owing from Victorian Government ⁽ⁱ⁾	663,558	548,897
Total current receivables	663,558	548,897

Non-current receivables

Statutory

Amount owing from Victorian Government ⁽ⁱ⁾	34,825	29,300
Total non-current receivables	34,825	29,300

Total receivables

698,383 578,197

(i) The amounts recognised from the Court Services Victoria/Victorian Government represent funding for all commitments incurred through the appropriations and are drawn from the Consolidated Fund as the commitments fall due. (Appropriations are amounts owed by the Court Services Victoria/Victorian Government as legislated in the Appropriations Act. Due to the existence of legislative instrument, the appropriation receivable to an entity is statutory in nature, and hence not within the scope of the financial instruments standards.)

NOTE 6

PLANT AND EQUIPMENT

Table 6.1 Public Safety and Environment Purpose Group - Carrying amounts ⁽ⁱ⁾

	2015	2014
	\$	\$
Leasehold Improvements		
Leasehold improvements at fair value	120,502	199,209
Plant and equipment		
Plant and equipment at fair value	104,409	121,154
Motor vehicle under finance lease		
Motor vehicle under finance lease at fair value	12,579	17,750
Net carrying amount of plant and equipment	237,491	338,113

(i) Plant and equipment is classified primarily by the 'purpose' for which the assets are used, according to one of the six 'Purpose Groups' based upon Government Purpose Classification (GPC). All assets within a purpose group are further sub categorised according to the asset's nature (i.e. buildings, plant and equipment, etc) with each sub category being classified as a separate class of asset for financial reporting purposes.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Table 6.2: Gross carrying amounts and accumulated depreciation

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$
Leasehold improvements at fair value	177,448	229,914	56,946	30,705	120,502	199,209
Plant and equipment at fair value	138,207	143,852	33,797	22,698	104,409	121,154
Motor vehicle under finance lease at fair value	27,230	27,230	14,651	9,480	12,579	17,750
	342,885	400,996	105,394	62,882	237,491	338,113

Table 6.3: Public Safety and Environment Purpose Group - Movements in carrying amounts⁽ⁱ⁾

	Leasehold improvements at fair value		Plant and equipment at fair value		Motor vehicle under finance lease at fair value		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	199,209	227,717	121,154	130,557	17,750	22,921	338,113	381,195
Additions	-	-	-	-	-	-	-	-
Disposals	(52,465)	-	(5,646)	-	-	-	(58,111)	-
Depreciation	(26,241)	(28,508)	(11,099)	(9,403)	(5,171)	(5,171)	(42,511)	(43,082)
Closing balance	120,502	199,209	104,409	121,154	12,579	17,750	237,491	338,113

(i) Fair value assessments have been performed for all classes of assets within this purpose group and the decision was made that movements were not material (less than or equal to 10%) for a full revaluation. The next scheduled full revaluation for this purpose group will be conducted in 2016.

Table 6.4 Aggregated depreciation recognised as an expense during the year⁽ⁱ⁾

	2015	2014
	\$	\$
Leasehold improvement at fair value	26,241	28,508
Plant and equipment at fair value	11,099	9,403
Motor vehicle under finance lease at fair value	5,171	5,171
	42,511	43,082

(i) The useful lives of assets as stated in Policy Note 1 are used in the calculation of depreciation.

Table 6.5 Fair value measurement hierarchy for assets as at 30 June 2015

	Carrying amount as at 30 June 2015	Fair value measurement at end of reporting period using:		
		Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Leasehold improvements				
Leasehold improvements at fair value	120,502	-	-	120,502
	120,502	-	-	120,502
Plant and equipment				
Plant and equipment at fair value	104,409	-	-	104,409
	104,409	-	-	104,409
Motor vehicle under finance lease				
Motor vehicle under finance lease at fair value	12,579	-	-	12,579
	12,579	-	-	12,579

(i) Classified in accordance with the fair value hierarchy, See Note 1 (B)

There have been no transfers between levels during the period.

Table 6.6 Fair value measurement hierarchy for assets as at 30 June 2014

	Carrying amount as at 30 June 2014	Fair value measurement at end of reporting period using:		
		Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Leasehold improvements				
Leasehold improvements at fair value	199,209	-	-	199,209
	199,209	-	-	199,209
Plant and equipment				
Plant and equipment at fair value	121,154	-	-	121,154
	121,154	-	-	121,154
Motor vehicle under finance lease				
Motor vehicle under finance lease at fair value	17,750	-	-	17,750
	17,750	-	-	17,750

(i) Classified in accordance with the fair value hierarchy, See Note 1 (B)

Table 6.7 Reconciliation of Level 3 fair value for 2015

2015	Leasehold Improvements	Plant and Equipment	Motor Vehicles
Opening balance	199,209	121,154	17,750
Disposals	(52,465)	(5,646)	-
Depreciation	(26,241)	(11,098)	(5,171)
Closing balance	120,502	104,409	12,579

Table 6.8 Reconciliation of Level 3 fair value for 2014

2014	Leasehold Improvements	Plant and Equipment	Motor Vehicles
Opening balance	227,717	130,557	22,921
Additions	-	-	-
Disposals	-	-	-
Depreciation	(28,508)	(9,403)	(5,171)
Closing balance	199,209	121,154	17,750

Notes to the Financial Statements

for the financial year ended 30 June 2015

Table 6.9 Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Leasehold improvements	Depreciated replacement cost	Cost per square metre		A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of leasehold improvements	6 years	A significant increase or decrease in the lease term of the asset would result in a significantly higher or lower fair value.
Plant and equipment	Depreciated replacement cost	Cost per unit	\$5,000–\$20,000 per unit	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of plant equipment	5–10 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Motor vehicle under finance lease	Depreciated replacement cost	Cost per unit	\$20,000–\$30,000 per unit	A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value.
		Useful life of vehicles	5 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.

NOTE 7

OTHER NON-FINANCIAL ASSETS

	2015	2014
Current other assets	\$	\$
Prepayments	2,630	840
Total current other assets	2,630	840

NOTE 8

PAYABLES

Current payables

Contractual

	2015	2014
Supplies and services administrative	54,737	47,891
Supplies and services capital	-	-
Supplies and services Judicial training	-	8,860
Employee benefits	14,115	7,434
	68,852	64,185

Statutory

Taxes payable	-	1,931
Total payables	68,852	66,116

(a) Maturity analysis of payables

Refer to table 15.2 in note 15.

(b) Nature and extent of risk arising from payables

Refer to table 15.3 in note 15.

NOTE 9

BORROWINGS

Current borrowings

	2015	2014
Lease liabilities ⁽ⁱ⁾ (note 12)	5,180	5,180
Total current borrowings	5,180	5,180

Non-current borrowings

Lease liabilities ⁽ⁱ⁾ (note 12)	7,274	12,808
Total non-current borrowings	7,274	12,808
Total borrowings	12,454	17,988

(i) secured by assets leased. Finance leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

(a) Maturity analysis of interest bearing liabilities

Refer to table 15.2 in Note 15.

(b) Nature and extent of risk arising from interest bearing liabilities

Refer to table 15.3 in Note 15.

Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 10

PROVISIONS	2015	2014
Current provisions	\$	\$
Employee benefits ⁽ⁱ⁾ (note 10(a)) - annual leave		
Unconditional and expected to settle within 12 months ⁽ⁱⁱ⁾	73,181	54,452
Unconditional and expected to settle after 12 months ⁽ⁱⁱⁱ⁾	-	5,158
Employee benefits ⁽ⁱ⁾ (note 10(a)) - long service leave		
Unconditional and expected to settle within 12 months ⁽ⁱⁱ⁾	21,598	12,764
Unconditional and expected to settle after 12 months ⁽ⁱⁱⁱ⁾	153,251	128,515
	248,030	200,889
Provisions related to employee benefit on-costs (note 10(a))		
Unconditional and expected to be settled within 12 months ⁽ⁱⁱ⁾	26,641	13,756
Unconditional and expected to be settled after 12 months ⁽ⁱⁱⁱ⁾	30,240	22,124
	56,881	35,880
Total current provisions	304,911	236,769
Non-current provisions		
Employee benefits ⁽ⁱ⁾ (note 10(a))	31,050	25,378
Employee benefits on-costs (note 10(a) and note 10(b))	3,775	3,922
Total non-current provisions	34,825	29,300
Total provisions	339,736	266,069
(a) Employee benefits and related oncosts ⁽ⁱ⁾		
Current employee benefits		
Annual leave	73,181	59,610
Long service leave	174,849	141,279
Non-current employee benefits		
Long service leave	31,050	25,378
Total employee benefits	279,080	226,267
Current on-costs	56,881	35,880
Non-current on-costs	3,775	3,922
Total on-costs	60,656	39,802
Total employee benefits and related on-costs	339,736	266,069

Notes:

(i) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including on-costs.

(ii) The amounts disclosed are nominal amounts.

(iii) The amounts disclosed are discounted to present values.

	On-costs	Total
	2015	2015
	\$	\$
(b) Movement in provisions		
Opening balance	39,802	39,802
Impact of restatement of prior year balance following remeasurement	-	-
Additional provisions recognised	54,892	54,892
Reduction arising from payments/other sacrifices of future economic benefits	(34,038)	(34,038)
Closing balance	60,656	60,656
Current	56,881	56,881
Non-current	3,775	3,775
	60,656	60,656

NOTE 11

SUPERANNUATION

Employees of the JCV are entitled to receive superannuation benefits and the JCV only contributes to defined contribution plans.

Superannuation contributions paid and payable for the reporting period are included as part of employee benefits in the comprehensive operating statement of the JCV.

The name, details and amount expensed in relation to the major employee superannuation funds and contributions made by the JCV are as follows:

	Paid Contribution for the Year		Contribution Outstanding at Year End	
	2015	2014	2015	2014
	\$	\$	\$	\$
Defined contribution plans:				
VicSuper	78,424	60,687	-	-
Various other funds	51,372	45,878	-	-
Total	129,796	106,565	-	-

(i) The basis for determining the level of contributions is determined by the various actuaries of the defined benefits superannuation plans.

Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 12

LEASES

Disclosure for lessees - finance leases

Leasing arrangements

Finance lease relates to a motor vehicle with a lease term of 19 months. The JCV has options to purchase the motor vehicle for a nominal amount at the conclusion of the lease agreement.

	Minimum future lease payments		Present value of minimum future lease payments	
	2015	2014	2015	2014
	\$	\$	\$	\$
Finance lease liabilities payable				
Not longer than one year	6,559	6,558	5,180	5,180
Longer than one year but not longer than five years	6,699	12,233	7,274	12,808
Minimum future lease payments⁽ⁱ⁾	13,258	18,791	12,454	17,988
Less future finance charges	804	803	-	-
Present value of minimum lease payments	12,454	17,988	12,454	17,988
Included in the financial statements as:				
Current borrowings lease liabilities (note 9)			5,180	5,180
Non-current borrowings lease liabilities (note 9)			7,274	12,808
			12,454	17,988

(i) Minimum future lease payments includes the aggregate of all lease payments and any guaranteed residual.

Disclosure for lessees - operating leases

There were no commitments for operating leases as at 30 June 2015 (\$Nil - 2014).

NOTE 13

COMMITMENTS FOR EXPENDITURE

(a) Capital expenditure commitments

There were no commitments for capital expenditure as at 30 June 2015 (\$Nil - 2014).

(b) Lease commitments

Finance lease and non-cancellable operating lease commitments are disclosed in Note 12.

NOTE 14

CONTINGENT ASSETS AND CONTINGENT LIABILITIES

At balance date there were no contingent assets or liabilities not provided for in the balance sheet as at 30 June 2015 (\$Nil - 2014).

NOTE 15

FINANCIAL INSTRUMENTS

(a) Financial risk management objectives and policies

The JCV's principal financial instruments comprise:

- Cash assets;
- Payables (excluding statutory payables); and
- Finance lease liabilities payables.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 1 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the JCV's financial risks within the government policy parameters.

The JCV's main financial risks include credit risk and liquidity risk. The JCV manages these financial risks in accordance with its financial risk management policy.

The JCV 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 management team of the JCV.

The carrying amount of the JCV's contractual financial assets and financial liabilities by category are in Table 15.1 on the following page.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Table 15.1: Categorisation of financial instruments

2015	Contractual financial assets - cash, loans and receivables	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
Contractual financial assets			
Petty cash	200	-	200
Trust fund balance	621,647	-	621,647
Total contractual financial assets	621,847	-	621,847
Contractual financial liabilities			
Payables⁽ⁱ⁾			
Supplies and services	-	54,737	54,737
Employee benefits	-	14,115	14,115
Borrowings			
Lease liabilities	-	12,454	12,454
Total contractual financial liabilities	-	81,306	81,306

2014	Contractual financial assets - cash, loans and receivables	Contractual financial liabilities at amortised cost	Total
Contractual financial assets			
Petty cash	200	-	200
Trust fund balance	551,394	-	551,394
Total contractual financial assets	551,594	-	551,594
Contractual financial liabilities			
Payables⁽ⁱ⁾			
Supplies and services	-	56,751	56,751
Employee benefits	-	7,434	7,434
Borrowings			
Lease liabilities	-	17,988	17,988
Total contractual financial liabilities	-	82,173	82,173

(i) 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) Credit risk

Credit risk arises from the contractual financial assets of the JCV, which comprise cash and deposits.

The JCV's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the JCV. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the JCV's contractual financial assets is minimal because the only actual financial assets is cash on hand.

(c) Liquidity risk

Liquidity risk is the risk that the JCV would be unable to meet its financial obligations as and when they fall due.

The JCV operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, makes payments within 30 days from the date of resolution.

The JCV's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet. The JCV manages its liquidity risk by careful maturity planning of its financial obligations based on forecasts of future cash flows.

The JCV's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The following table discloses the contractual maturity analysis for the JCV's contractual financial liabilities:

Table 15.2: Maturity analysis of contractual financial liabilities⁽ⁱ⁾

	Carrying amount	Nominal amount	Maturity dates ⁽ⁱⁱ⁾			
			Less than 1 month	1- 3 months	3 months - 1 year	1-5 years
	\$	\$	\$	\$	\$	\$
2015						
Payables⁽ⁱⁱ⁾						
Supplies and services	54,737	54,737	54,737	-	-	-
Other payables	14,115	14,115	14,115	-	-	-
Borrowings						
Finance lease liabilities	12,454	13,258	547	1,093	4,919	6,699
	81,306	82,110	69,398	1,093	4,919	6,699
2014						
Payables⁽ⁱⁱ⁾						
Supplies and services	56,751	56,751	56,751	-	-	-
Other payables	7,434	7,434	7,434	-	-	-
Borrowings						
Finance lease liabilities	17,988	18,792	547	1,093	4,919	12,233
	82,173	82,977	64,731	1,093	4,919	12,233

Notes:

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

(ii) The carrying amounts disclosed exclude statutory amounts (e.g. GST taxes payable).

Notes to the Financial Statements

for the financial year ended 30 June 2015

(d) Market risk

The JCV's exposure to market risk are primarily through interest rate risk. The exposure to interest rate risk is insignificant and arises through the JCV's finance lease.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates are set out in the following table:

Table 15.3: Interest rate exposure of financial instruments

	Weighted average effective interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
	%	\$	\$	\$	\$
2015					
Petty cash	-	200	-	-	200
Trust fund balance	-	621,647	-	-	621,647
Total financial assets		621,847	-	-	621,847
Payables ⁽ⁱ⁾	-	68,852	-	-	68,852
Finance lease liabilities	6.62	12,454	12,454	-	-
Total financial liabilities		81,306	12,454	-	68,852
2014					
Petty cash	-	200	-	-	200
Trust fund balance	-	551,394	-	-	551,394
Total financial assets		551,594	-	-	551,594
Payables ⁽ⁱ⁾	-	64,185	-	-	64,185
Finance lease liabilities	6.62	17,988	17,988	-	-
Total financial liabilities		82,173	17,988	-	64,185

Note: (i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Court Services Victoria/Victorian Government and taxes payable).

(e) Foreign exchange risk

The JCV has no exposure to foreign exchange risk.

(f) Fair value

The JCV considers that the carrying amount of financial assets and liabilities recorded in the financial statements to be a fair approximation of their fair values because of the short term nature of the financial instruments and the expectation that they will be paid in full.

NOTE 16

CASH FLOW INFORMATION

	2015	2014
	\$	\$
(a) Reconciliation of cash and cash equivalents		
Petty cash	200	200
Trust fund balance	621,647	551,394
Balance as per cash flow statement	621,847	551,594
(b) Reconciliation of net result for the period		
Net result for the period	78,848	(39,484)
Non cash movements		
Depreciation of non-current assets	42,511	43,082
Movements in assets and liabilities		
(Increase)/decrease in receivables	(120,188)	278,365
(Increase)/decrease in prepayments	(1,790)	(840)
Increase/(decrease) in payables	2,736	(84,994)
Increase/(decrease) in provisions	73,666	10,978
Net cash flows from (used in) operating activities	75,783	207,107

NOTE 17

TRUST FUND BALANCES

These funds are provided to meet the operational program expenses of the College.

	Opening balance at 1/7/2013	Total receipts	Total payments	Closing balance at 30/6/2014	Total receipts	Total payments	Closing balance at 30/6/2015
	\$	\$	\$	\$	\$	\$	\$
JCV Trust fund balance (a)	548,667	2,727	-	551,394	261,521	146,268	621,647

(a) JCV holds trust fund balances 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 JCV Board.

Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 18

RESPONSIBLE PERSONS

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

The persons who held the positions of ministers and Chief Executive Officer of the JCV are as follows:

Attorney-General	The Honourable Robert Clark, MP	1 July 2014 to 3 December 2014
	The Honourable Martin Pakula, MP	4 December 2014 to 30 June 2015
Acting Attorney-General	The Honourable Jane Garrett, MP	24 December 2014 to 6 January 2015
Chief Executive Officer, Court Services Victoria	Mr Alan Clayton	1 July 2014 to 30 June 2015

Judicial College of Victoria

The persons who were Responsible Persons of the JCV for the reporting period are as follows:

Acting Chief Executive Officer	Ms. Samantha Burchell	1 July 2014 to 5 March 2015
Chief Executive Officer	Ms. Samantha Burchell	6 March 2015 to 30 June 2015
Chairperson	The Honourable Chief Justice Marilyn Warren AC	1 July 2014 to 30 June 2015
Other Board Members	The Honourable Justice Gregory Garde AO RFD	1 July 2014 to 30 June 2015
	His Honour Chief Judge Michael Rozenes AO	1 July 2014 to 22 June 2015
	His Honour (Acting) Chief Judge Michael McInerney	28 April 2015 to 30 June 2015
	Chief Magistrate Mr Peter Lauritsen	1 July 2014 to 30 June 2015
	Professor Susan Long	1 July 2014 to 30 June 2015

Remuneration

Ministers and the Department

Amounts relating to Ministers are reported in the financial statements of the Department of Premier and Cabinet. Remuneration received or receivable by the Chief Executive Officer of Court Services Victoria in connection with the management of CSV during the period is reported by CSV.

Judicial College of Victoria

One Governor-in-Council appointee receives sitting fees for their role on the JCV Board. No remuneration is payable to members who are Heads of each Victorian judicial jurisdiction. Remuneration received or receivable by the board member in connection with their duties on the Board was in the range:

	Total Remuneration		Base Remuneration	
	2015 No.	2014 No.	2015 No.	2014 No.
\$0 - \$9,999	1	2	1	2
Total numbers	1	2	1	2
Total remuneration	2,640	2,257	2,640	2,257

Remuneration received or receivable by the Accountable Officer (Chief Executive Officer) in connection with the management of the JCV during the period was in the range:

	Total Remuneration		Base Remuneration	
	2015 No.	2014 No.	2015 No.	2014 No.
\$170,000 - \$179,999	-	-	-	-
\$180,000 - \$189,999	-	-	-	1
\$190,000 - \$199,999	1	1	1	-
Total numbers	1	1	1	1

There are no executive officers other than the above.

Related party transactions

A number of the Board Members are employed by Court Services Victoria. During the financial year, the JCV and CSV conducted business transactions at arms length and at normal commercial terms.

Other transactions

Other related transactions and loans requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

Notes to the Financial Statements

for the financial year ended 30 June 2015

NOTE 19

REMUNERATION OF AUDITORS

	2015	2014
	\$	\$
Victorian Auditor-General's Office		
Audit of the financial statements	14,000	13,750
	14,000	13,750

NOTE 20

SUBSEQUENT EVENTS

Other subsequent events

There were no significant events occurring after reporting date to be reported as at 30 June 2015.

NOTE 21

GLOSSARY OF TERMS AND STYLE CONVENTIONS

Glossary

Borrowings

Borrowings refer to interest-bearing liabilities and are finance leases.

Commitments

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

Comprehensive result

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

Depreciation

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

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.

Financial asset

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual 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 assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

Financial liability

A financial liability is any liability that is:

- (a) a contractual obligation:
 - (i) to deliver cash or another financial asset to another entity; or
 - (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Financial statements

A complete set of financial statements comprises:

- (a) a statement of financial position as at the end of the period;
- (b) a statement of profit or loss and other comprehensive income for the period;
- (c) a statement of changes in equity for the period;
- (d) a statement of cash flows for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) comparative information in respect of the preceding period as specified in paragraphs 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 paragraphs 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

Costs incurred in connection with the borrowing of funds. Interest expenses include interest on bank overdrafts and short term and long term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of finance lease repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other economic flows - other comprehensive income'.

Net result from transactions/net operating balance

Net result from transactions or net operating balance is a key fiscal aggregate and is income 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 plant, equipment and motor vehicles.

Other economic flows included in the net result

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. It includes:

- gains and losses from disposals, revaluations and impairments of non-financial physical and intangible assets;
- fair value changes of financial instruments and agricultural assets; and
- depletion of natural assets (non-produced) from their use or removal.

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 trade 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 day to day running costs, including maintenance costs, incurred in the normal operations of the JCV.

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.

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)	negative numbers
201x	year period
201x-1x	year period

The financial statements and notes are presented based on the illustration for a government department in the 2014-15 Model Report for Victorian Government Departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the JCV's annual reports.

Auditor-General's Report

VAGO

Victorian Auditor-General's Office

Level 24, 35 Collins Street
Melbourne VIC 3000
Telephone 61 3 8601 7000
Facsimile 61 3 8601 7010
Email comments@audit.vic.gov.au
Website www.audit.vic.gov.au

INDEPENDENT AUDITOR'S REPORT

To the Board Members, Judicial College of Victoria

The Financial Report

The accompanying financial report for the year ended 30 June 2015 of the Judicial College of Victoria which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the board member, accountable officer and chief finance and accounting officer's declaration has been audited.

The Board Members' Responsibility for the Financial Report

The Board Members of the Judicial College of Victoria are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*, and for such internal control as the Board Members determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board Members, as well as evaluating the overall presentation of the financial report.

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

Auditing in the Public Interest

Independent Auditor's Report (continued)

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Judicial College of Victoria as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE
16 October 2015

P. D. H.
for
Dr Peter Frost
Acting Auditor-General

2

Auditing in the Public Interest

Disclosures

Audit and Finance Committee

The Sentencing Advisory Council and Judicial College of Victoria have established a joint Audit and Finance Committee to oversee their financial operations. Due to their small size, the Council and the College have come together to maximise effective use of resources. During 2014–15, the Committee comprised the following members:

- **Karol Hill**
(Chairperson, independent member from March 2014);
- **David Jorgensen**
(independent member to November 2014);
- **Cameron Hume**
(independent member from March 2015)

The Committee receives secretarial assistance from staff members of the Council and the College:

- **Sally Hay**
(Sentencing Advisory Council - to February 2015);
- **Sarah Lappin**
(Sentencing Advisory Council - from February 2015);
- **Kylie Pearse**
(Judicial College of Victoria - to October 2014); and
- **Linda Barbera**
(Judicial College of Victoria - from October 2014).

Michael Almond commenced as the Council and the College's new Chief Finance and Accounting Officer (CFAO) in November 2014 and attends Committee meetings by standing invitation, providing finance advice and support as required.

The chief executive officers of both organisations and a representative of the Victorian Auditor-General's Office also attend meetings by standing invitation.

The Audit and Finance Committee oversees:

- financial performance and reporting processes, including the annual financial statements;
- the scope of work, performance, and independence of the external auditor;
- the operation and implementation of the risk-management framework;

- matters of accountability and internal control affecting the operations of the College and the Council;
- processes for monitoring compliance with laws and regulations; and
- selection, appointment, and removal of the Council's and College's CFAO.

In fulfilling its responsibilities, the Committee has:

- reviewed the financial statements for the annual report and recommended them to the responsible bodies (or delegates) for approval;
- reviewed the scope and results of the external auditor's examination of the financial report and matters brought to our attention;
- regularly reviewed the CFAO's financial reports on the entities' finances;
- completed a Committee self-assessment and submitted a summary of the results to the entities;
- reviewed the risk register and noted that the risks were being appropriately addressed by management;
- reviewed the Committee's annual programme;
- endorsed the Department of Justice and Regulation and Court Services Victoria Financial Code of Practice for use by the Council and the College;
- reviewed the entities' Business and Strategic Plans; and
- met separately with representatives of the Victorian Auditor-General's Office and reviewed the VAGO audit strategy for the 2015 annual financial audit.

Human Resource Management

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.

Comparative Workforce Data

The College had a core staff of 18 (headcount) and 15.7 (full-time equivalent) as at 30 June 2015.

A contractor is engaged to perform the duties of the Chief Finance and Accounting Officer.

Occupational Health and Safety

JCV recognises the management of risk as a priority and is committed to ensuring a safe working environment. During 2014–15, JCV has undertaken an OHS Self Assessment, in which performance was measured against 17 critical health and safety elements. The outcome of the OHS Self Assessment formed a management system to govern OH&S compliance. JCV promoted staff health in a number of ways including awareness messages covering mental health.

For further information regarding performance against OH&S measures, please refer to the Court Services Victoria Annual Report 2014–15.

Employment and conduct principles

Court Services Victoria merit and equity principles are applied in the appointment and management of staff, and the College's guiding principles are consistent with the public sector values and employment principles articulated in the Public Administration Act 2004.

Victorian Industry Participation Policy

In October 2003, the Victorian Parliament passed the *Victorian Industry Participation Policy Act*, which requires public bodies and departments to report on the implementation of the Victorian Industry Participation Policy. Departments and public bodies are required to apply the policy in all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria. This did not apply to the College.

Consultancy expenditure

Total number of consultancies in the year ended 30 June 2015 with values of less than \$10,000 (excluding GST)	0
Total cost (excluding GST)	0
Total number of consultancies in the year ended 30 June 2015 with values of \$10,000 or greater (excluding GST)	0
Total cost (excluding GST)	0

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 2015, the College received two Freedom of Information (Fol) requests, which were later withdrawn by the applicant.

Making an Fol Request

Access to documents may be obtained through written request to the Freedom of Information Manager, as detailed in s 17 of the *Freedom of Information Act 1982*. In summary, the requirements for making a request are that:

- It should be made in writing.
- It should identify as clearly as possible what document is being requested.
- It should be accompanied by payment of the appropriate application fee (the fee may be waived in certain circumstances).

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

Judicial College of Victoria

Freedom of Information Manager
William Cooper Justice Centre
Level 7, 223 William Street
Melbourne VIC 3000

Access charges may apply once documents have been processed and a decision has been made regarding access (for example, photocopying and search and retrieval charges). Further information regarding Freedom of Information can be found on FOI Online, 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*.

National Competition Policy

Under the National Competition Policy, the guiding legislative principle is that legislation, including future legislative proposals, should not restrict competition unless it can be demonstrated that:

- The benefits of the restriction to the community as a whole outweigh the costs; and
- The objectives of the legislation can only be achieved by restricting competition.

Where applicable, the College complies with the requirements of the National Competition Policy.

Disclosures

Compliance with the Protected Disclosure Act 2012 (formerly the Whistleblowers Protection Act 2001)

The Protected Disclosure 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 employees 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
Email: (see the website above for the secure email disclosure process, which also provides for anonymous disclosures).

Disclosures under the Protected Disclosure Act 2012

	2014-15	2013-14
	number	number
The number of disclosures made by an individual to the College and notified to the Independent Broad-based Anti-corruption Commission	0	0
Assessable disclosures	0	0

Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, 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 statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- Details of publications produced by the entity about itself, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by the entity;
- Details of any major external reviews carried out on the entity;
- Details of major research and development activities undertaken by the entity;
- Details of overseas visits undertaken, including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;

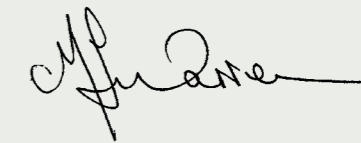
- A list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- Details of all consultancies and contractors including:
 - Consultants/contractors engaged;
 - Services provided; and
 - Expenditure committed to for each engagement.

Disclosure Index

An index identifying the College's compliance with statutory disclosure requirements is contained on pages 66-67.

Risk management framework and processes

I, Chief Justice Warren, certify that the Judicial College of Victoria has complied with the Ministerial Standing Direction 4.5.5 – Risk Management Framework and Processes. The Judicial College of Victoria Audit and Finance Committee verifies this.



The Honourable Chief Justice Marilyn Warren AC
Chair of the Board of the Judicial College of Victoria
15 October 2015

COMPARATIVE FINANCIAL RESULTS

The table below summarises information on the financial results and financial position prepared on an accrual basis, of the Judicial College of Victoria for the financial year 2014–2015 and comparisons with the preceding four financial years.

	Notes	2014–2015	2013–2014	2012–2013	2011–2012	2010–2011
		\$	\$	\$	\$	\$
Five-year financial summary						
Grant from Department of Justice		2,373,142	2,205,900	2,259,323	2,155,500	2,155,500
Other grants		0	0	0	280,000	150,000
Total income		2,373,142	2,205,900	2,259,323	2,435,500	2,095,345
Expenses		2,302,889	2,247,666	2,225,142	2,222,881	2,243,823
Other economic flows		8,595	2,282	4,009	(11,986)	(429)
Net result for the period		78,848	(39,484)	34,180	200,633	(148,907)
Net cash flow from operating activities		75,783	207,107	(188,217)	8,376	7,841
Total assets		1,560,351	1,468,744	1,786,426	1,134,758	916,534
Total liabilities		421,042	350,173	628,371	366,836	349,245

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.

<i>Legislation</i>	<i>Requirement</i>	<i>Page reference</i>
MINISTERIAL DIRECTIONS		
Report of operations – FRD guidance		
Charter and purpose		
FRD 22F	Manner of establishment and the relevant Ministers	Page 9
FRD 22F	Objectives, functions, powers and duties	Page 9
FRD 22F	Nature and range of services provided	Page 9
Management and structure		
FRD 22E	Organisational structure	Page 22
Financial and other information		
FRD 10	Disclosure index	Page 66
FRD 22F	Employment and conduct principles	Page 63
FRD 22F	Occupational health and safety policy	Page 63
FRD 22F	Summary of the financial results for the year	Page 65
FRD 22F	Subsequent events	Page 56
FRD 22F	Application and operation of <i>Freedom of Information Act 1982</i>	Page 63
FRD 22F	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	Page 63
FRD 22F	Statement on National Competition Policy	Page 63
FRD 22F	Application and operation of the <i>Protected Disclosure Act 2012</i>	Page 64
FRD 22F	Details of consultancies over \$10 000	Page 63
FRD 22F	Details of consultancies under \$10 000	Page 63
FRD 22F	Statement of availability of other information	Page 64
FRD 25B	Victorian Industry Participation Policy disclosures	Page 63
FRD 29A	Workforce Data disclosures	Page 62
SD 4.5.5	Risk management compliance attestation	Page 65
SD 4.2(j)	Sign off requirements	Page 24

<i>Legislation</i>	<i>Requirement</i>	<i>Page reference</i>
MINISTERIAL DIRECTIONS (CONTINUED)		
Financial Report		
Financial statements required under Part 7 of the FMA		
SD4.2(a)	Statement of changes in equity	Page 27
SD4.2(b)	Comprehensive operating statement	Page 25
SD4.2(b)	Balance sheet	Page 26
SD4.2(b)	Cash flow statement	Page 28
Other requirements under Standing Directions 4.2		
SD4.2(c)	Compliance with Australian accounting standards and other authoritative pronouncements	Page 30
SD4.2(c)	Compliance with Ministerial Directions	Page 30
SD4.2(d)	Rounding of amounts	Page 32
SD4.2(c)	Accountable officer's declaration	Page 24
SD4.2(f)	Compliance with Model Financial Report	Page 30
Other disclosures as required by FRDs in notes to the financial statements		
FRD 21B	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	Page 54
FRD 103F	Non current Physical Assets	Page 41
FRD 106	Impairment of Assets	Page 33
FRD 110	Cash Flow Statements	Page 28
FRD 112D	Defined Benefit Superannuation Obligations	Page 47
FRD 114A	Financial Instruments – General Government Entities and Public Non Financial Corporations	Page 49
Legislation		
	<i>Freedom of Information Act 1982</i>	Page 63
	<i>Building Act 1983</i>	Page 63
	<i>Protected Disclosure Act 2001</i>	Page 64
	<i>Victorian Industry Participation Policy Act 2003</i>	Page 63
	<i>Financial Management Act 1994</i>	Page 3

Notes

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Photography: Sarah Anderson Photography
Cover Illustration: Bea Crespo *The Illustration Room*



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College of
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