



Judicial  
College of  
Victoria

2019/20  
**Annual  
Report**

**Wisdom shared.**

**The Judicial College of Victoria exists to inform and enrich the Victorian judiciary. Everything we do, whether in-person, in print or online, is designed to impart knowledge and insight. We support judges, magistrates, coroners and tribunal members to develop the skills they need to perform at their best.**

By carefully curating our learning experiences, we help judicial officers maximise every precious hour they can devote to education. Consistent with our collegiate foundations, we also bring judicial officers together so they might share their collective wisdom. We also connect them with leaders from an array of other disciplines who can offer different perspectives.

The College was established in 2002, by the *Judicial College of Victoria Act 2001*, with respect for the independence of the judiciary paramount. Our Board is chaired by the Chief Justice and includes the heads of the Victorian jurisdictions, along with two members of the public appointed by the Attorney-General.

#### **Heads of Jurisdiction**

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

Justice Peter Kidd  
*Chief Judge of the County Court of Victoria*

Justice Michelle Quigley  
*President of the Victorian Civil and Administrative Tribunal*

Chief Magistrate Peter Lauritsen  
*Chief Magistrate of the Magistrates' Court of Victoria*  
(1 July 2019 to 16 November 2019)

Judge Lisa Hannan  
*Chief Magistrate of the Magistrates' Court of Victoria*  
(17 November 2019 to 30 June 2020)

Judge Amanda Chambers  
*President of the Children's Court of Victoria*

Magistrate Caitlin English  
*Acting State Coroner, Coroners Court of Victoria*  
(1 July 2019 to 1 December 2019)

Judge John Cain  
*State Coroner, Coroners Court of Victoria*  
(2 December 2019 to 30 June 2020)

#### **Directors appointed by the Governor in Council on the nomination of the Attorney-General**

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

Mr Greg Lee  
*being a person who has 'broad experience in community issues affecting courts'*

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## Message from the Chair.



Now more than ever, the Judicial College of Victoria has proved itself an invaluable resource for the judicial officers of this State.

This year, the impacts of the pandemic were felt everywhere. It made the work of delivering justice extremely challenging, with the postponement of jury trials and the moving to remote hearings where possible.

The requirement for social distancing exacerbated what has long been an aspect of judicial life— isolation.

In both aspects, the College has supported judicial officers. The College responded briskly with the excellent coronavirus library. This has been a source of information for the wider legal profession as well as the judiciary— up to date and informative.

The College has also provided invaluable support to help judicial officers feel connected and provided access to an excellent range of programs and resources, including relating to their wellbeing.

Programs have focused on important aspects of judicial leadership, a nuanced understanding of the complexities of family violence, judgment writing, and the ongoing better understanding of Koori culture and experiences.

The courts themselves have seen change in leadership in the past year. Chief Magistrate Peter Lauritsen retired, and I thank him for his service to the Board of the College. Magistrate Caitlin English ceased her role as Acting State Coroner, and I thank her for her contribution. I welcome Chief Magistrate Lisa Hannan, and State Coroner John Cain to their respective roles, and am grateful for their involvement in the direction of the College.

On behalf of the Board, I acknowledge the work of the Chief Executive Officer, Samantha Burchell, and her committed team, in navigating the evolving pandemic situation. The College continues to excel at providing accurate and current information to its audience, and in recognising their needs.

Although the College has not been able to provide face to face programs for much of this financial year, I would like to thank those many presenters and judicial officers who have given their time and expertise. Their wisdom has benefited colleagues and increased knowledge.

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 2020.

**The Hon. Anne Ferguson**  
Chief Justice and Chair of the Judicial College of Victoria

## Message from the CEO.



There is a striking dissonance when reflecting on the year that straddles the publication of our 2019/20 Annual Report.

The last six months of 2019 were the proverbial 'calm before the storm'. By contrast, the first half of 2020, offered up fire, flood and plague of biblical proportions. And by mid-year, ructions and demonstrations, across the globe and close to home went to the heart of justice.

The reverberations and losses have continued since. All of us will be forever changed by this period in our lives and in world history.

Throughout, we have been bombarded with data and information— about weather and climate, infection rates, lives lost, expert opinions and 'news'. Time has become skewed. There have been many different versions of the truth.

The College's response to these challenges has been both strategic and adaptive. We asked ourselves what our judicial audience need most and have built on our foundations of knowledge. Simultaneously, we also have been transforming how we do things to address the practical and existential issues posed by the pandemic.

Our aim has been to offer salient content and experiences in an accessible, timely way. We have built a digital coronavirus library of jurisprudence, that also includes legislation, court craft and wellbeing information. Our audience has been offered opportunities for connection by taking part in online forums and by exchanging ideas. We have also fostered understanding, wellbeing and resilience by recognising that judicial officers face particular challenges in this environment and by supporting them to tackle the work regardless.

More than ever, we have also recognised the importance and uniqueness of what the College can offer - a way to cut through the noise, to conquer the avalanche of information and to provide deep insight and learning. It is through the invaluable experience of wisdom shared.

On that note, I would like to thank those who contribute to the wealth of collective wisdom at the College— the Hon. Chief Justice Ferguson and the members of the Board, as well as the many Victorian judicial officers who devote time and knowledge to learning from and with their peers. I would also like to thank my wonderful colleagues at the College who are committed both to an informed and enriched judiciary and to each other, even when all is dissonant around them.

**Samantha Burchell**  
Chief Executive Officer

## Year at a glance.

In 2019/20, the College has delivered over 60 education programs in Melbourne and across suburban and regional Victoria. There has been a notable increase in the number of regional programs (14) and working with non-judicial audiences through our multi-disciplinary training for specialist courts in the area of family violence and wellbeing initiatives on a fee-for-service basis.

Education program	Date
It Takes a Village (Youth Justice Ballarat)	10 July 19
Power, Control and Domestic Abuse - Jess Hill in Conversation with President Maxwell	11 July 19
Family Violence Twilight: Language, Sentencing and Public Discourse	23 July 19
Shepparton Specialist Family Violence Court: What does it mean for lawyers?	25 July 19
Ballarat Specialist Family Violence Court Training	25 July 19
Guidance Notes: Victims of Crime in the Courtroom	1 August 19
Koori Twilight: recognising and Responding to FASD	13 August 19
Coroners Court Conference: What is a preventable death?	14–16 August 19
Modern Forensic Evidence Series: Child Sexual Abuse and Non-accidental Injury	26 August 19
Drug Court: Foundations	28 August 19
Drug Court Education: Diverse Perspectives	29–30 August 19
County Court Appeals Workshop	30 August 19
Shepparton Specialist Family Violence Court Training - Day 3	30 August 19
Family Violence Lead Magistrates' PD Workshop	30 August 19
Presentation by Post Sentence Authority (Supreme Court)	10 September 19
Leading the Justice System: Ethics in Practice	12 September 19
The Self-Represented Litigant: Skills and Strategies	20 September 19
Judgment Writing: Good, Clear, Fast	9–11 October 19
Koori Twilight (The Prison Population)	14 October 19
Children's Court Conference	16–17 October 19
Ballarat Specialist Family Violence Court Training	18 October 19
Modern Forensic Evidence Series: Forensics and Identity - Dealing with DNA	23 October 19
Specialist Magistrates Family Violence Program	29–30 October 19

Education program	Date
Law and Literature Summer Reading	7 November 19
County Court Lunch Session: Toxicology	7 November 19
Self Represented Litigants: Skills and Strategies - VCAT	8 November 19
County Court Lunch Session: Own Motion Intervention Orders	13 November 19
The Intimate Terrorism of Family Violence	14–15 November 19
Commercial CPD Seminar: Privacy Law in the Era of Disruption	20 November 19
County Court Appeals Workshop	22 November 19
Ballarat Specialist Family Violence Court Training	22 November 19
Family Violence Lead Magistrates' PD Workshop	22 November 19
Judges and the Academy	29 November 19
Courts Council Finance Seminar	11 December 19
Moorabbin Specialist Family Violence Court Program	15 January 20
Moorabbin Specialist Family Violence Court Program	22 January 20
Vision, Values, Value-Added & Vitality: Leadership Consultations with Dr Peter Shaw	3 February to 5 March 20
Moorabbin Specialist Family Violence Court Program	5 February 20
It takes a village: Geelong Children's Court	11 February 20
Cyber, Courts and Community Series: Judges, Ethics and Social Media	18 February 20
Drug Court Education: Foundations	26 February 20
Drug Court Training: How we communicate in Drug Court - The Power of Words	27–28 February 20
Lunch with Dr Peter Shaw – The Four Vs of Leadership: An Enduring Framework	28 February 20
VCAT Group Leadership Seminar	2 March 20
County Court Media training	2 March 20
Leading the change – Specialist Family Violence Court Magistrates	2–3 March 20
Judicial Registrars – Effective Leadership with Dr Peter Shaw	4 March 20
Koori Twilight: Voice, treaty, Truth - The Long Road to Recognition with Professor Megan Davis	12 March 20
County Court Media training	13 March 20
Family Violence Lead Magistrates' Workshop: Assessing and Managing Risk in the Courtroom	13 March 20
VCAT Facilitated Peer Group Session 1 (via MS Teams)	7 May 20
Judge Alone Trials (via Webex)	13 May 20
Family Violence Lead Magistrates' Workshop: The impact of COVID-19 on the family violence sector (via Teams)	20 May 20
VCAT Facilitated Peer Group Session 2 (via Teams)	21 May 20
VCAT Facilitated Peer Group Session 3 (via Teams)	4 June 20
VCAT Leading Member Wellbeing (Forum 1, Group B) (via Teams)	18 June 20
VCAT Facilitated Peer Group Session 4 (via Teams)	18 June 20
VCAT Leading Member Wellbeing (Forum 1, Group C) (via Teams)	22 June 20
VCAT Leading Member Wellbeing (Forum 1, Group A) (via Teams)	22 June 20
Connecting with Science: Drug Screens and How They Support FDTC Goals (via livestream)	24 June 20
Koori Twilight Series - Voices from the Inside: Aboriginal Women in Custody	25 June 20

## Publications

Charter of Human Rights Bench Book
Children's Court Bench Book
Civil Juries Charge Book
Civil Procedure Bench Book
Coroners' Bench Book
Criminal Charge Book
Criminal Proceedings Manual
Disability Access Bench Book
Family Law Manual
Family Violence Bench Book
Guide to <i>Guardianship and Administration Act 2019</i>
Guide to <i>Serious Offenders Act 2018</i>
Guide to <i>Sex Offenders Registration Act 2004</i>
Key Bail Act Cases Post-2018 Reforms
Open Courts Bench Book
Personal Safety Intervention Orders Bench Book
Sentencing Manual & Case Summaries
Serious Injury Manual
Uniform Evidence Manual
Victims of Crime in the Courtroom: A Guide for Judicial Officers



## Covid-19 response.

2020 will be remembered as the year the world ceased its relentless pace as the coronavirus pandemic swept the globe, and communities sought to stay safe.

At the College, all our face to face programs were postponed from March and we focused on our core responsibilities to judicial officers in Victoria: keeping them up to date with changes in the law; and supporting them in their work.

We transitioned many of our education programs to the new, digital environment in the form of online presentations, interactive forums and facilitated discussion groups. We focused on the safety and wellbeing of all judicial officers and our staff.

### Coronavirus library

Our first response to the changing circumstances of 2020 was the creation of Coronavirus and the Courts, an online resource to assist courts and court users to understand the new practices being put in place across Australian jurisdictions.

*'The Judicial College of Victoria has been keeping track of COVID-19 related impacts on legal practice and procedure. Very helpful for practitioners trying to keep up to date!'*

MICHELLE PAINTER SC (VIA TWITTER)

Following this we published a summary of Coronavirus Jurisprudence and of the emergency legislation, which was also widely circulated by the Victorian Bar, the Law Institute of Victoria, the NSW Law Society and NSW Public Defenders Office, and the Judicial Commission of NSW.

In anticipation of a rise in contractual disputes emerging from the many changes imposed in 2020, we added another resource, Coronavirus and Contracts which analysed the early jurisprudence on these matters, particularly relevant for the Magistrates' Court of Victoria.

### Coronavirus materials for magistrates

The College consulted with magistrates across Victoria to gain insight into court craft practice during the pandemic, capturing these insights in an online resource along with additional materials judicial officers may find helpful.

In addition to the tips for hearing matters remotely, we added specialist therapeutic justice suggestions for magistrates.

*'During this challenging time there is more onus on us as judicial officers to ensure people feel they have been treated with dignity and respect; that they understand court procedures and orders and can participate fully in their court proceeding. This is particularly the case where parties experience substance addiction, mental or cognitive impairment and/or the impacts of trauma.'*

JUDGE LISA HANNAN  
CHIEF MAGISTRATE OF VICTORIA



### Judge Alone Trials

Victoria enacted Omnibus Legislation to allow for changes necessary under the State of Emergency declared in March. This included the option for criminal trials to be conducted by judge alone, without the presence of a jury.

With the County Court of Victoria, we hosted a webinar in April to look at judge alone trials. Justice Lucy McCallum of the NSW Court of Appeal spoke eloquently about the responsibilities of the judge where no jury is present. '[In the absence of a jury] Resist the temptation to fall into the informal. You need to bring a procedural discipline to the hearing that is very important.'

A number Supreme and County Courts judges tuned in to hear Justice McCallum, showing the appetite for well-timed, relevant webinars.

At the same time, we developed Judge Alone Trials materials, accessible to all, which explained the legislation and the process involved in applying to have a matter heard without a jury, and the process that applies in a judge alone trial, including obligations regarding adequacy of reasons and incorporation of warnings.

### Family violence

In partnership with the Magistrates' Court of Victoria, the College produced a resource for magistrates considering some of the unique family violence challenges presented by coronavirus and developments in the family violence service sector response.

The College also provided curated family violence resources to VCAT Residential Tenancies Members about identifying family violence, risk assessment and best practice communication, to assist members with the new family violence provisions in the *Residential Tenancies Act 1997*.

### Modifying court craft for virtual hearings

In response to the courts' transition to an online environment, the College created a Quick Reference Guide to assist judicial officers conducting virtual hearings. Gathering key points and tips sourced from across the jurisdictions, this concise guide provides practical tips covering court craft at all stages of the process. A VCAT-guide was also created, tailored to the specific needs of the jurisdiction.

### Judicial wellbeing

The College convened a cross-jurisdiction Coronavirus Judicial Wellbeing Reference Group to guide its wellbeing work. The Reference Group identified that one key area of work should be the curation of helpful resources for wellbeing during the Coronavirus pandemic. While these resources were selected for a judicial audience, the website has been widely well-received with mentions in publications by the Law Institute of Victoria and the Victorian Bar. Topics included staying in role, coming in and out of isolation, use of masks and communication, collective trauma and grief and managing screen fatigue.

## Law/ Constant change, continual updates.

Legislative reform and the impact of appellate decisions is a source of constant change for judicial officers. The College has continued to update and build our library of bench books and other resources to assist busy judicial officers stay up to date with the latest changes in the law.

In a brand-new format, the *Victorian Sentencing Manual* continues to be used widely by the judiciary and the legal community. Re-designed and re-written over two years, it is the most up to date resource of its kind. We completed specific chapters on five groups of offences – murder, manslaughter, indictable driving, sexual offences, and causing injury offences – and work continues on other groups of specific offences. The Manual has been reduced in length, removing old or duplicative material. It contains summaries of sentences across all cases in the County Court (up to September 2018), Supreme Court and the Court of Appeal. Latest updates include changes to the law around manslaughter, which commenced on 1 June 2020.

*"In the past, the profession will have found the VSM to be invaluable. In this challenging and complex area of criminal law, practitioners and the judiciary will find the new VSM to be easier to navigate and will look to it for guidance on all aspects of sentencing."*

JUSTICE JANE DIXON  
SUPREME COURT OF VICTORIA

Our new *Guardianship Guide* helps VCAT members and those appearing in guardianship matters. The Guide provides a comprehensive precis of how the *Guardianship and Administration Act 2019 (Vic)* operates. It reflects the new approach to decision-making capacity and introduces the concept of the will and preferences of a person with a disability, which should now direct the decisions made for that person. The Act's many changes to guardianship and administration intend to better protect and promote the human rights and dignity of persons with a disability.

The College commenced work on a new bench book to deal with offences associated with *Modern Slavery*. Led by the suggestion of Chief Justice Chris Kourakis of the Supreme Court of South Australia, and the Judicial Commission on Cultural Diversity, this bench book will be a valuable resource. Judicial officers will have at their fingertips salient and practical information on the interaction and application of the relevant law, evidentiary and admissibility issues and other relevant considerations for judicial officers dealing with instances of modern slavery. It will be available to judicial officers across all Australian jurisdictions as they deal with cases involving slavery and related offences.

## Judicial Life/ Supporting leaders.

The College recognises that by supporting the leaders of the Courts, we can support better outcomes for all who engage with the justice system. We have worked with leaders, both judicial and executive, to identify challenges and find ways to meet them.



*'This exemplifies the best of what the College does – opening up for us as judicial officer's really important things we don't know much about – and they do it to such a high standard.'*

PRESIDENT CHRIS MAXWELL  
VICTORIAN COURT OF APPEAL

### *Visiting Professor, Dr Peter Shaw*

International leadership expert and visiting Professor Dr Peter Shaw returned to Victoria with a framework for leading with 'vision, values, value-added and vitality'.

In a tightly packed two weeks, Dr Shaw met with many of the leaders of Victoria's courts and tribunal, focussing on organisational leadership and direction.

Dr Shaw undertook an intensive program of individual coaching sessions and group workshops with Heads of Jurisdiction and judicial and executive leaders. These sessions provided an opportunity for reflection and growth, confronting the challenges of the role, and of leading in delivering justice.

Dr Shaw met with CEOs and Court Services Victoria's leaders, to reach greater common understanding of leadership in Victorian courts and how to tackle the associated challenges. At a lunch seminar hosted by Chief Justice Ferguson, Dr Shaw reflected on the themes and issues arising out of his time in Melbourne. Finally, at a specially designed workshop for VCAT, Dr Shaw focused on what makes an exceptional team.

### **Carrying out responsibilities as directors**

#### *Courts Council*

As part of our Leadership and Governance series the Heads of each Victorian jurisdiction, who make up the Courts Council, participated in a session in respect of their obligations under the Financial Management Act. Claire Richards from KPMG and Sam Costanzo from Court Services Victoria led the session.

This continued the College's governance work in supporting court and tribunal leaders, who have responsibilities as directors of Court Services Victoria.

### **Leading the Justice System**

#### *Ethics in Practice*

Former Justice Murray Kellam delivered a seminar to a cross-jurisdictional audience on the United Nations Bangalore Principles of Judicial Conduct, as they apply as personal and institutional standards for ethical conduct of judges.

Six core principles are recognised: independence, impartiality, integrity, propriety, equality and, lastly, competence and diligence. The Principles offer a detailed examination of these values and provide guidance in concrete terms to support judicial officers to put these values into practice.



### Enhancing the perception of the Courts' work

#### County Court judges' media training

As part of making the Court's work more visible to the public, a group of County Court judges undertook media training. They learned the art of fielding questions from the media and answering questions about the work of judges in community settings.

Maura Angle, former journalist and court reporter gave the judges an opportunity to take part in practice interviews and see themselves on screen, including giving group feedback.

Tamara Oudyn, qualified voice coach (and ABC TV newsreader) gave myriad tips to help ensure a dynamic and compelling vocal delivery, both on screen and in the courtroom. 'Everyone is here to hear what you have to say,' she said. 'You have complete authority.'

*'Our engagement with the media and with the community shows that we are human; we're dignified and we're serious.'*

CHIEF JUDGE PETER KIDD

### The first of its kind

#### Cyber Courts and Community: Judges, ethics and social media

The College launched a program of Cyber Twilights encouraging rigorous discussion of topical issues. Our inaugural session focused on the aspect closest to the personal and professional lives of judicial officers—their use of social media.

A large group of judicial officers attended the Warren Learning Centre in February for a vibrant, collegiate discussion. Chaired by Judge Martine Marich, a diverse panel discussed the myriad ethical and practical issues around judicial use of social media.

Topics included apprehension of bias, personal security and privacy and the increasingly relevant question of legacy accounts (those held prior to judicial office).

Justice Murray Kellam guided the discussion of judicial ethical principles, and the challenges of applying them in such a fast-changing environment. Justice Steven Rares is President of the Australian Institute of Judicial Administration and canvassed the guidelines on social media use in its Guide to Judicial Conduct. Judge Judith Gibson, who leads the Defamation List at the District Court of NSW brought an interstate perspective and a sharp eye for where the challenges lie. Judge Gibson has written discussion papers on social media issues for the International Journal of Court Administration and the Judicial Law Review.

### Continuing to shine a light

#### Judicial Wellbeing

The College offers wellbeing programs which support judicial officers at each stage of their career. Balancing the Demands of Judicial Life aims to help newly appointed judicial officers adjust to the demands of the role and equip them with skills to manage the challenges as they arise. This program is now a one-day, highly focused opportunity for judicial officers to develop a framework for thinking about their wellbeing.

Due to Coronavirus, the College deferred its inaugural program for judges nearing retirement. Your Future Self: Life Beyond the Bench is a pilot program aimed at Supreme and County Court judges within two years of retirement. In the interim, the College provided written resources to participants outlining judicial entitlements.

In addition, the College's judicial wellbeing advisors worked with small groups of judges in a trial of peer-support groups in the County Court. This model was also adopted at VCAT, facilitating small group discussions amongst tribunal members on matters relating to their work and wellbeing.

The College presented sessions to magistrates who are at the front line in family violence matters in the Magistrates' Court, to help them manage the difficult work, and care for themselves.

Our judicial wellbeing advisors were also called upon to create wellbeing programs for Court staff and other organisations in the legal sector, including federal and interstate jurisdictions. These bodies recognise the expertise the Judicial College of Victoria has developed in working with the judiciary.





## First Nations/ Giving voice.

Each year the College collaborates with the Judicial Officers' Aboriginal Cultural Awareness Committee (JOACAC) to run a series of Koori Twilight events. The aim is to help build awareness and understanding between judicial officers and Aboriginal Victorians with opportunities to learn from the experiences of the world's oldest continuous culture.



*'Law reform is about imagination. You have to suspend your disbelief that things can't change. That's the first step...*

*Secondly, you need to exercise imagination: What is the better world that you are imagining? And if you do those two things then you can come to a place where you can imagine something that is feasible, that will make life better for your children and your grandchildren and that's the spirit of this law reform process.'*

PROFESSOR MEGAN DAVIS

### Understanding a constitutional process

#### Uluru Statement from the Heart

In February judicial officers came together in the Warren Learning Centre to better understand the Uluru Statement from the Heart. We had the privilege of one of Australia's leading constitutional lawyers, Professor Megan Davis, explain both the process leading to the Statement, and its implications for constitutional change.

### Under recognised, vital to understand

#### Recognising and Responding to Foetal Alcohol Spectrum Disorder (FASD)

Chaired by Magistrate Jelena Popovic, one of the key messages from this seminar was that FASD arises in every part of Australia where alcohol is consumed - it doesn't distinguish between rich and poor, or between cultural groups.

Clinical psychologist and neuropsychologist Dr Carmela Pestell provided a detailed medical analysis of FASD including strategies to employ when eliciting information from families that could assist in a person's diagnosis. Dr Pestell also discussed developments in Victoria and her work in the State's first FASD clinic in Shepparton.

Western Australian State Coroner Ros Fogliani discussed the devastating effects FASD has on individuals and the wider community, including its impact in the deaths of 13 children and young persons in the Kimberley region.

It is hoped that a deeper judicial understanding of FASD will assist in recognising and responding to people in the courtroom with FASD.

### Voices from the Inside

#### The Experiences for Aboriginal women in custody

Our first online Koori Twilight was a timely one. With the #BlackLivesMatter protests taking place across the country and globally, the issue of increased incarceration rates of Aboriginal and Torres Strait Islander women was brought into sharp focus.

Understanding why incarceration rates continue to rise and how judicial officers can best support women to overcome these challenges and break the cycle of offending was the subject of this webinar.

Judge Irene Lawson, Judge in charge of Victoria's County Koori Court, chaired the session. She spoke with Darlene Thomas, a southern Barkindji woman, and Social and Emotional Wellbeing Program Coordinator at the Mallee and District Aboriginal Service who attested to the struggles Aboriginal women and children continue to face. 'A lot of women caught up in the justice system have been shunned, told they are Gwani (stupid), so they just give up,' she said.

Darlene plays a pivotal role building trust with women inside the prison system, and advocates for them to gain access to services for support. When asked what judicial officers can do better for Aboriginal women who come before them, Darlene responded: 'Do not treat them as a statistic... continue to listen, show respect and provide each woman with agency over the decisions that impact their lives.'





## Non-Legal Knowledge/ Keeping up to date.

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### Modern forensic evidence

#### *Child Sexual Abuse and Non-Accidental Injury*

Some of the most difficult images judicial officers see include injuries to children. Understanding those images, and the evidence they provide about assault, is vital.

Associate Professor Anne Smith from the Royal Children's Hospital gave an excellent presentation on the latest science on understanding child sexual assault.

Sensitive to how difficult this material can be, Professor Smith nonetheless helped those who attended to better understand the data in relation to contested areas of non-accidental injury interpretation.

Professor Smith also attended the Children's Court conference, where her presentation was very well received, leading one Magistrate to comment: '[This] should be compulsory for all judicial officers. Brilliant presentation of a very confronting topic.'

#### *DNA Twilight*

Justice Elizabeth Hollingworth and Lisa Federle, Unit Leader, DNA Interpretation and Statistics Unit—Victoria Police Forensic Services Department discussed DNA evidence. Starting with a refresher, the conversation led to current issues and recent advances, including fully continuous probabilistic genotyping.



## Social Context/ What surrounds us.

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The College has responded to the Victorian Government's commitment to specialist and regional Courts with a suite of multidisciplinary education programs over the past year. We brought voices of lived experience and experts in different disciplines to provide a meaningful understanding of the context in which judicial officers and multidisciplinary teams perform their roles.

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#### *Family Violence: Embracing deep cultural change and supporting the change-makers*

The College has developed a rich and tailored program of family violence education across all Victorian jurisdictions and levels of experience.

Our knowledge and skills framework for magistrates informs the training we provide and reflects the differing levels of experience amongst magistrates. Our foundational course, The Intimate Terrorism of Family Violence, is recommended for all new judicial officers to give them the skills they need to understand the context and causes of family violence.

The framework supports a maturing program of education, and a three-year plan to ensure that we provide programs which support the needs of judicial officers.

For the family violence lead magistrates, we deliver regular sessions to reflect on their work and create a community of practice towards ensuring a consistent approach across family violence matters in Victoria.

For Victoria's newly gazetted Specialist Family Violence Court magistrates, we developed an advanced program, Leading the Change, focused on expertise and leadership skills. This supports the specialist and multidisciplinary approach to family violence of the new family violence courts.

In the past year, the College has also built on its experience in providing multidisciplinary training to Victoria's new specialist family violence courts in Shepparton, Ballarat and Moorabbin. Amongst a range of excellent presenters, participants have benefited from the wisdom of Magistrate Michelle Dooley and Magistrate Colin Strofield who have shared their experiences of the Southport Domestic and Family Violence Court in Queensland.



### Sentencing remarks

Sentencing for family violence offences is technical and complex. At our twilight session for higher courts, the Chair, Justice John Champion, acknowledged the vexing nature of sentencing remarks. ‘Whether we want to be or not, we may be influencers of social change’, he said. Scott Mills, Senior Manager Community Engagement at White Ribbon Australia, shared his mastery of understanding the impact different language, both verbal and non-verbal, can have on a man’s perception of his actions. ‘Collusion can be both spoken and unspoken. It can be a nod of the head. It can be conscious or unconscious.’

### Youth Justice

With great support from President of the Children’s Court, Judge Amanda Chambers, the College has rolled out programs in response to the State Government’s youth justice reforms.

This year’s program at Geelong Children’s Court reached every magistrate sitting in that Court. It was developed with the rigour of a consultative process, and the experiences of previous programs at Morwell and Ballarat but tailored to the specific needs of the Geelong community.

From the architecture of the court room to long-held practices and procedures, this program asked participants ‘what is the role of the child in this?’

Professor Pamela Snow from La Trobe University spoke about communicating with young people. Her message was powerful, and a welcome one. ‘Remember the nexus between a vulnerable life and vulnerable communication skills. The 15-year-old standing in front of you may be a 5-year-old linguistically.’

*‘We all have a responsibility to these children to produce more positive responses for the benefit of the children and the benefit of the community... A judicial officer can’t do this alone. Everyone in this room plays a critical role in improving the outcomes for young people when we do it together.’*

JUDGE AMANDA CHAMBERS

### Family Drug Treatment Court

The Family Drug Treatment Court is a therapeutic program in the Family Division of the Children’s Court. It works with parents to address issues of substance misuse with the aim of achieving safe and sustainable family reunification with their children.

In collaboration with the Court and Australian Clinical Labs, we developed a collection of resources relating to drug screen analysis. These resources can be accessed on-demand, and include presentations by Magistrate Kay Macpherson and chemical pathologist, Dr David Deam. They aim to develop understanding of urine drug test analyses and how they are used as a therapeutic tool.

### Drug Court Programs

Victoria’s Drug Courts operate as a therapeutic justice alternative to mainstream courts, for people seeking treatment for drug addiction. The courts work on a model that relies on interdisciplinary collaboration.

This year we delivered programs in Melbourne and Dandenong focused on skills development and of developing the collaborative practice needed. It was important for us to go to where the work happens.

Considering ideas of diverse perspectives and communication, presenters discussed trauma informed practice, reducing stigma and family violence. We heard from those who have been through the Drug Court themselves. People who attended the College program valued hearing from Drug Court participants, ‘It is raw, and we get some real insight into how the participants are travelling on their order,’ said one.



### Jess Hill

The College has formed a strong relationship with prize-winning author Jess Hill. We hosted the launch of her book *See What You Made Me Do*, which won the 2020 Stella Prize. Jess has presented at several College programs.

She takes an unflinching look at coercive control, following four years of investigation. ‘It’s something you will be seeing a lot of, whether you know it or not.’ Jess’ work helps judicial officers understand more deeply the issues of control which are at the heart of so much family violence. ‘It’s the kind of abuse that sends women fleeing to refuges and has them looking over their shoulders years after the relationship has ended. It’s also the kind of abuse that perpetrators are able to continue through the legal system when the relationship is over.’

# Keeping connected.



## Coming together to improve the work of the Court

### Children's Court conference

How do you communicate with a child or young person? This was the focus of the 2019 Children's Court conference where magistrates heard from local and international experts to consider an important aspect of the challenging work of the Children's Court.

*'Treat those in your courtroom with respect, treat people as people, not just as docket numbers, and see everyone as part of your community'*

JUDGE ALEX CALABRESE  
RED HOOK JUSTICE CENTRE, NEW YORK

Rosalie Martin, speech therapist, spoke about language privilege, and helped judicial officers understand the types of obstacles faced by children and unrepresented parents in the Children's Court. 'If people can't speak out, they act out. If they can't be heard, they erupt,' she said.

Martin gave practical tips on what respectful communication from the bench can look like, as well as how to communicate with those who have low language skills or language impairment.

Sean Butler, inaugural Principal at Preston High School closed the conference with a message of hope, inclusion, respect, voice and community. He communicated with passion of his ethos to not give up on any child. The conference was inspiring and gave magistrates an opportunity to reflect on their work and their important role in the community.



*Perhaps the community would all do better to take a lesson from you, the coroners.*

*This is what I have learned from you:*

- Pay Attention.
- Don't look away.
- Imagine a better future and commit to making it happen.
- Be hopeful.
- Because for all of our sakes, and for the generations to follow: hope is a moral responsibility.

HANNIE RAYSON  
PLAYWRIGHT & AUTHOR

## We speak of a good death, but what of a good life?

### Coroners Court conference

The annual Coroners Court conference is an engaging forum for the discussion of ideas as well as practical outcomes to assist the work of the coroner. It attracts coroners from across Australia and New Zealand and in 2019 focused on the complex question, 'What is a preventable death?'

Coroners dived deeply into the science and social considerations of pill testing and drug taking at music festivals, considering strategies for education and harm minimisation, and the role that coroners might have in the development of public policy where group events and drugs are concerned.

Western Australian State Coroner Ros Fogliani took coroners through the process of a complex inquest. She brought great insight and intelligence to approaching the task of the inquest into the deaths of 13 children and young people in the Kimberley region.

Professor Michelle Lim from Swinburne University explained loneliness, which is coming to be understood as a scourge and cause of significant harm in society. She explained when it arises, and the types of strategies which can combat loneliness, from the individual, personal things, to those in communities and society at large.

If, as Professor Lim identified, loneliness is greatest in adolescence and in older age, then there was much for the coroners to consider from Gerard Mansour, Victoria's Commissioner for Ageing, who explained some of the risk factors for older Victorians. 'It's not getting old that people fear... it's getting old and lonely and disconnected.'

## Beauty and succour in language

### Summer reading

Our much-loved Summer Reading twilight marks the end of our year of education programs. In 2019, to celebrate the International Year of Indigenous Languages, our audience gathered in the Supreme Court library in the company of supremely talented writers, Professor Clare Wright and Tyson Yunkaporta.

Clare and Tyson shared books that they recommend and gave insights into their own work. Tyson belongs to the Apalech Clan of Western Cape York in far north Queensland and is the author of Sand Talk: How Indigenous thinking can save the world, a consideration of Aboriginal languages and approach to knowledge creation. Clare has written non-fiction, telling the stories of Australia's colonial history—from female publicans to suffragettes and the Eureka Stockade.

### Out on a Lim retires, The Early Bird rises

Early each morning judicial officers get a summary of important news relating to the law from the College's Out on a Lim.

It has become a much-loved addition to our publications, both for reliability and breadth of news and as a way of connecting with our diverse audience.

Out on a Lim's animal stories, which provide just the requisite lightness to the news summary, now have a new curator under a different title, The Early Bird.

## Leading in education.

### Exploring the Sentencing Manual

Across the year, Director of Judicial Information Services, David Tedhams has brought the Victorian Sentencing Manual to life, with presentations on its use and features. David has addressed the higher Courts and the Victorian Bar, as well as the Law Library of Victoria.

### Creating bench books for interstate jurisdictions

The College continues to be recognised for its skills as authors of resources for the judiciary. Judicial Information Advisor Matthew Weatherson has furthered work on the South Australian Criminal Charge Book. We have been asked by the Queensland Civil and Administrative Tribunal to create resources on guardianship. Similar to our own Guardianship Guide, this will be in depth and provide detailed assistance to members hearing guardianship matters.

### International Organisation for Judicial Training conference, Cape Town, South Africa

Director of Education, Annabel Mornement, and Judicial Wellbeing Advisor, Sally Ryan attended the International Organisation for Judicial Training (IOJT) Conference on the Training of the Judiciary in South Africa.

They both presented to a group of 80 judicial educators on the Victorian approach to judicial wellbeing, and at the behest of the South African Judicial Education Institute, ran a private workshop attended by over 30 South African judges on judicial wellness. In particular, the South African judges reflected on the pressures that they face akin to those of the Victorian judiciary.

The conference also gave us a chance to see the direction of judicial education in other jurisdictions, from the UK to France and South Africa.

### ANSZOC conference

The College's Elanor Peattie, who heads our Therapeutic Justice team, spoke about the work of the College at the Australian and New Zealand Society of Criminology Conference in Perth. Elanor presented on our multi-disciplinary training for specialist courts, and the way it helps break down silos and build capacity across organisations. She also highlighted the significant impact of incorporating voices of lived experience in the training, including listening to young people involved in the justice system.

### Courtroom management in New Zealand

With an invitation from the Institute of Judicial Studies in New Zealand, Director of Education, Annabel Mornement and Larissa Halonkin, Judicial Education Manager explored different ways to learn courtroom management skills, including a visit to a Marae with Judge Frances Eivers at the District Court at Manukau which provided insight into how justice takes place amongst the indigenous community.

## College staff as at 30 June 2020.

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

### Education

**Annabel Mornement** BA (Hons), MA (Geography)  
Director, Education

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

**Elanor Peattie** BSci, LLB (Hons), LLM (Human Rights)  
Senior Education Manager, Therapeutic Justice

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

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

**Jay Jordens** BA (Hons), Grad Dip (Health Counselling),  
Cert IV TAA, LLM (Commercial Law)  
Education Program Manager, Therapeutic Justice

**Dr Liz Richardson** BA, LLB, MCrim, PhD (Law)  
Education Program Manager, Therapeutic Justice

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

**Julianna Marshall** BA, LLB (Hons)  
Judicial Education Manager

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

**Sophie MacKinnon** BA, LLB (Hons)  
Judicial Education Manager

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

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

**Audrey Speziale** LLB  
Program Support Officer

**David Hausler** BA, MPP  
Program Support Officer

**Georgina Kelly** BA (Hons)  
Program Support Officer

**Nicole Clark** BA, LLB (Hons)  
Program Support Officer

### Judicial Information Services

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

**David Tedhams** BA, JD (Hons)  
A/Director, Judicial Information Services

**Andrix Lim** LLB (Hons), Grad Dip Legal Practice  
Research and Innovation Officer

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

### Communications

**Chris Parkes** LLB (Hons), MSc  
Director, Strategic Communications

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

### Corporate Services

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

**Tony Christianen** BBus (Acc), Grad Dip BusAdmin, CPA  
Chief Finance and Accounting Officer

**Maria Di Napoli** BA  
Executive Assistant to the CEO and Office Manager

**Coleen Ritchie** MA SocSci (Hons)  
Corporate Services Coordinator

**Vicki Christou** BA, DipEd  
Finance and Compliance Officer

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

**Eden Marano** Dip Justice  
Corporate Services Officer

### Interns

**Audrey Speziale**

**Calvin Collins**

**Daniella Ciccone**

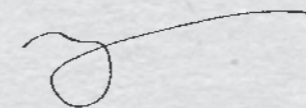
# Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

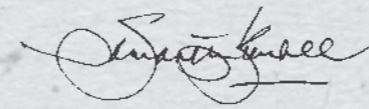
The Judicial College of Victoria (the College) has presented its audited general purpose financial statements for the financial year ended 30 June 2020 in the following structure to provide users with information about the College's stewardship of resources entrusted to it.

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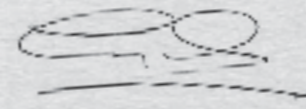
## Declaration in the Financial Statements



**The Hon. Chief Justice Anne Ferguson**  
Chairperson



**Samantha Burchell**  
Chief Executive Officer



**Gregory Lee**  
Board Member



**Antony Christianen**  
Chief Finance and Accounting Officer

Melbourne  
10 December 2020

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2020 and financial position of the College as at 30 June 2020.

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 10 December 2020.

# Financial Statements

## Comprehensive Operating Statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
<b>CONTINUING OPERATIONS</b>			
<b>Income from transactions</b>			
Grant	2.1	4,445,900	4,659,300
Other Income	2.1	277,918	306,199
<b>Total income from transactions</b>		<b>4,723,818</b>	4,965,499
<b>Expenses from transactions</b>			
Employee expenses	3.2.1	3,268,519	3,225,710
Operating expenses	3.3	1,379,920	1,128,741
Depreciation	4.1.2	35,949	66,155
Interest expense	6.1.1	(99)	433
<b>Total expenses from transactions</b>		<b>4,684,289</b>	4,421,039
<b>Net result from transactions (net operating balance)</b>		<b>39,528</b>	544,459
<b>Other economic flows included in net result</b>			
Other economic flows included in net result	8.1	(20,196)	-
<b>Total other economic flows included in net result</b>		<b>(20,196)</b>	230
<b>Net result</b>		<b>19,332</b>	544,689
<b>Comprehensive result</b>		<b>19,332</b>	544,689

The accompanying notes form part of these financial statements

## Balance Sheet

AS AT 30 JUNE 2020

	Notes	2020 \$	2019 \$
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and deposits	6.3	1,449,771	1,406,774
Receivables	5.1	1,893,731	1,660,231
<b>Total financial assets</b>		<b>3,343,502</b>	<b>3,067,004</b>
<b>Non-financial assets</b>			
Plant and equipment	4.1	192,856	205,318
<b>Total non-financial assets</b>		<b>192,856</b>	<b>205,318</b>
<b>TOTAL ASSETS</b>		<b>3,536,358</b>	<b>3,272,323</b>
<b>LIABILITIES</b>			
Payables	5.2	277,490	278,343
Borrowings	6.1	25,039	6,942
Employee related provisions	3.2.2	834,682	607,222
<b>Total liabilities</b>		<b>1,137,211</b>	<b>892,507</b>
<b>NET ASSETS</b>		<b>2,399,147</b>	<b>2,379,816</b>
<b>EQUITY</b>			
Accumulated surplus		2,061,770	2,042,439
Contributed capital		337,377	337,377
<b>NET WORTH</b>		<b>2,399,147</b>	<b>2,379,816</b>

The accompanying notes form part of these financial statements



# Financial Statements

## Cash Flow Statement

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Receipts from government		4,212,399	4,145,652
Receipts from other entities		277,918	306,199
Goods and Services Tax received from the ATO <sup>(a)</sup>		35,074	(1,965)
<b>Total receipts</b>		<b>4,525,391</b>	<b>4,449,886</b>
<b>Payments</b>			
Payments to suppliers and employees		(4,478,069)	(4,143,450)
Interest and other costs of finance paid		99	(434)
<b>Total payments</b>		<b>(4,477,970)</b>	<b>(4,143,884)</b>
<b>Net cash flows from operating activities</b>	6.3.1	<b>47,421</b>	<b>306,002</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings and principal portion of lease liabilities (2019: finance leases) <sup>(b)</sup>		(4,422)	(4,795)
<b>Net cash flows (used in) financing activities</b>		<b>(4,422)</b>	<b>(4,795)</b>
<b>Net increase in cash and cash equivalents</b>		<b>42,999</b>	<b>301,207</b>
Cash and cash equivalents beginning of financial year		1,406,773	1,105,566
<b>Cash and cash equivalents at end of financial year</b>	6.3	<b>1,449,772</b>	<b>1,406,773</b>

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

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

The accompanying notes form part of these financial statements

## Statement of Changes in Equity

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Accumulated Surplus \$	Contributed Capital \$	Total \$
<b>Balance at 1 July 2018</b>	1,497,751	337,377	1,835,128
Net result for year	544,688	-	544,688
<b>Balance at 30 June 2019</b>	<b>2,042,439</b>	<b>337,377</b>	<b>2,379,816</b>
Net result for year	19,331	-	19,331
<b>Balance at 30 June 2020</b>	<b>2,061,770</b>	<b>337,377</b>	<b>2,399,147</b>

The accompanying notes form part of these financial statements

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

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## 1. About this report

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

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

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

### Basis of preparation

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

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

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

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

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

These financial statements cover the College as an individual reporting entity.

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

### Accounting estimates and judgements

#### Impact of COVID-19

During the week beginning 16 March 2020, the Australian Government together with State and Territory Premiers announced a series of measures aimed at preventing the spread of COVID-19 ("measures"), which had the subsequent effect of impacting the state of the Australian economy (i.e. impact on supply chain, customers, availability of finance, consumer confidence, etc.) in the ensuing months.

On 7 July 2020, the Victorian Premier announced the second round of Melbourne-wide lockdowns, followed by the declaration of the State of Disaster on 2 August 2020, mandating the shut down of non-essential business for a further period of 6 weeks.

On a macro-economic level, the community spread of COVID-19 has presented a range of medical, social and economic challenges for the State of Victoria and Australia resulting in the following impact:

- Higher unemployment rate, reduced consumer and business confidence, having flow on effect impacting the financial markets, valuation of property, plant and equipment, credit rating and worthiness of business and borrowers;
- The move to remote working and learning across a range of sectors and consequential impact on productivity; and
- Reduced level of revenue/profitability for those affected most by the impact of lock-down (i.e. tourism operators, hospitality sector etc).

In response, all levels of government in Australia, and the States and Territories have implemented a series of economic stimulus related packages/measures (i.e. JobKeeper, changes to Jobseekers policies, accelerated payment timeline by government agencies, rent relief etc) in an effort to reduce the impact of economic contraction.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

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

- Working capital level enabled the College to implement accelerated payment timeline
- Maintaining its workforce level and transitioning its workforce to remote working arrangements in line with public health advice
- Making significant judgements and estimates in accounting for the following identified areas, in preparing this year's financial statements:
  - Receivables were reviewed and determined that it was not required to make credit loss provision
  - Fair value of non-financial assets was assessed as being appropriate in respect to the class of assets held by the College
  - There was no requirement to impair non-financial assets
  - Provisions (onerous obligations) were considered to be appropriate based on DTF settings
  - Superannuation Defined Benefit assets and liabilities are the responsibility of Government
  - Based on the current assessment as of the date of signing the financial report, the Board have concluded that the going concern basis of accounting is appropriate as any impact of the pandemic on the organisation is expected to be manageable.

## Post balance date event

As identified in the Accounting estimates and judgement note, on 7 July 2020, the Victorian Premier announced the second round of Melbourne-wide lockdown, followed by the declaration of the State of Disaster on 2 August 2020, mandating the shut down of non-essential business for a further period of 6 weeks.

In addressing and implementing the changes necessary to comply with these requirements, the Board has, among other things:

- Maintained ongoing oversight of impacts to the 2020/21 budget and the associated cashflow budget
- Maintained ongoing oversight of a 4 year projected Operating Statement, Balance Sheet and Cash Flow statements, which is reviewed on a regular basis
- Maintained ongoing oversight of management's pandemic response approach and associated risks
- Received regular briefings from management as to staff wellbeing

Management is still in the process of quantifying the other possible impacts associated with implementing these measures. It is recognised that the dynamic nature of COVID-19 is such that the situation continues to evolve on a daily basis and it is difficult to estimate with any degree of certainty the resulting impact (financial and operational) which this may have on the entity, its operations, its future results and financial position.

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

There have not been any significant adverse operational or financial impacts as a result of the COVID-19 pandemic to date and any known impacts to date have been reflected in the 30 June 2020 financial statements.

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

Based on the current assessment as of the date of signing the financial report, the Board have concluded that the going concern basis of accounting is appropriate as any impact of the pandemic on the organisation is expected to be manageable. No other matters or circumstances have arisen subsequent to 30 June 2020 that would require adjustment of, or disclosure in, the financial statements.

## Compliance information

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

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

## 2. Funding delivery of our services

### Introduction

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

- Developing and conducting judicial education 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 College is funded for the provision of outputs consistent with its statutory function. Funds are accrual-based income derived from monies appropriated annually by Parliament through Court Services Victoria (CSV) through to 30 June 2020.

### Significant judgement: Grants revenue

The College has made judgement on the recognition of grant revenue as income of not-for-profit entities where they do not contain sufficiently specific performance obligations. Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers and recognised when the College satisfies the performance obligation.

### 2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES

	2020 \$	2019 \$
Grant	4,445,900	4,659,300
Other revenue – fee for service	277,918	306,199
<b>Total</b>	<b>4,723,818</b>	<b>4,965,499</b>

#### Grant

The College has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

The impact of initially applying AASB 1058 on the College's grant revenue is described in Note 8.2. Due to the modified retrospective transition method chosen in applying AASB 1058, comparative information has not been restated to reflect the new requirements. The adoption of AASB 1058 did not have an impact on Other Comprehensive Income and the Statement of Cash Flows for the financial year.

#### Previous accounting policy for 30 June 2019

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to the College without receiving approximately equal value in return. While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers). Receipt and sacrifice of approximately equal value may occur, but only by coincidence. Some grants are reciprocal in nature (i.e. equal value is given back by the recipient of the grant to the provider). The College recognises income when it has satisfied its performance obligations under the terms of the grant.

For non-reciprocal grants, the College recognises revenue when the grant is received.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## Other revenue – fee for service

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

The sale of goods and services included in the table above are transactions that the College has determined to be classified as revenue from contracts with customers in accordance with AASB 15. The impact of initially applying AASB 15 on the College's revenue from contracts with customers is described in Note 8.2. Due to the modified retrospective transition method chosen in applying AASB 15, comparative information has not been restated to reflect the new requirements.

## Performance obligations and revenue recognition policies

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

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

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

## Previous accounting policy for 30 June 2019

Revenue from the supply of services was recognised by reference to the stage of completion of the services performed.

The income was recognised when:

- The amount of the revenue, stage of completion and transaction costs incurred could be reliably measured; and
- It was probable that the economic benefits associated with the transaction would flow to the College.

## Fair Value of Services Provided by Court Services Victoria

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

## 3. The cost of delivering services

### Introduction

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

### Structure

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

### 3.1 EXPENSES INCURRED IN DELIVERY OF SERVICES

	2020	2019
	\$	\$
Employee benefit expenses	3,268,519	3,225,710
Other operating expenses	1,379,920	1,128,741
<b>Total</b>	<b>4,648,439</b>	<b>4,354,451</b>

### 3.2 EMPLOYEE BENEFITS EXPENSES

#### 3.2.1 Employee benefits in the comprehensive operating statement

	2020	2019
	\$	\$
Salaries and wages, annual leave and long service leave	2,729,089	2,690,241
Defined contribution superannuation expense	247,447	249,801
Other on-costs	291,983	285,669
<b>Total employee expenses</b>	<b>3,268,519</b>	<b>3,225,710</b>

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

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The College does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

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

#### 3.2.2 Employee benefits in the balance sheet

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

CURRENT PROVISIONS	2020	2019
	\$	\$
<b>Annual leave</b>		
Unconditional and expected to be settled within 12 months	143,181	116,167
Unconditional and expected to be settled after 12 months	27,665	13,077
<b>Long service leave</b>		
Unconditional and expected to be settled within 12 months	21,605	23,713
Unconditional and expected to be settled after 12 months	425,795	290,614
<b>Provisions for on-costs</b>		
Unconditional and expected to be settled within 12 months	46,194	39,720
Unconditional and expected to be settled after 12 months	73,079	49,818
<b>Total current provisions for employee benefits</b>	<b>737,519</b>	<b>533,109</b>
<b>NON-CURRENT PROVISIONS</b>		
Employee benefits	84,330	64,029
On-costs	12,832	10,084
<b>Total non-current employee benefits</b>	<b>97,162</b>	<b>74,113</b>
<b>Total provisions for employee benefits</b>	<b>834,681</b>	<b>607,222</b>

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

	2020
	\$
<b>Opening balance</b>	99,621
Additional provisions recognised	32,483
<b>Closing balance</b>	132,104
Current	119,273
Non-current	12,832

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## Wages and salaries, annual leave and sick leave

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

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

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

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

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

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

The components of this current LSL liability are measured at:

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

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

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

### 3.2.3 Superannuation contributions

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

	Paid Contribution for the Year		Contribution Outstanding at Year End	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Defined contribution plans</b>				
Victorian Superannuation Fund – VicSuper	145,320	170,129	3,943	3,626
Other	94,879	79,173	3,305	1,852
<b>Total</b>	<b>240,199</b>	<b>249,302</b>	<b>7,248</b>	<b>5,478</b>

## 3.3 OPERATING EXPENSES

	2020 \$	2019 \$
<b>Supplies and services</b>		
Judicial training	918,814	585,193
Purchase of supplies and consumables	302,918	175,532
Purchase of services (including remuneration of auditors)	141,705	269,967
Maintenance	16,483	5,038
Fair value assets provided free of charge – Plant and equipment at cost	-	93,011
<b>Total operating expenses</b>	<b>1,379,920</b>	<b>1,128,741</b>

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

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

The carrying amounts of any inventories held for distribution are expensed when the inventories are distributed.

## 4. Key assets available to support output delivery

### Introduction

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

### Significant judgement: Classification of investments as “Key Assets”

The College has made the judgement that investments are key assets utilised to support the College’s objectives and outputs.

### Fair value measurement

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

### Structure

#### 4.1 Plant and equipment

##### 4.1.1 Total right-of-use assets: vehicles

##### 4.1.2 Depreciation

##### 4.1.3 Carrying values by ‘purpose’ groups

##### 4.1.4 Reconciliation of movements in carrying values of plant and equipment

### 4.1 PLANT AND EQUIPMENT

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$
Leasehold improvements at fair value	177,448	177,448	(177,448)	(175,269)	0	2,179
Plant and equipment at fair value	327,712	325,807	(134,856)	(122,668)	192,856	203,139
	<b>505,160</b>	<b>503,255</b>	<b>(312,304)</b>	<b>(297,937)</b>	<b>192,856</b>	<b>205,318</b>

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 4.1.1 Total right-of-use assets: vehicles<sup>(a)</sup>

	Gross carrying amount	Accumulated depreciation	Net carrying amount
	2020	2020	2020
	\$	\$	\$
Vehicles	29,461	(4,576)	24,885
<b>Net carrying amount</b>	<b>29,461</b>	<b>(4,576)</b>	<b>24,885</b>

	Vehicles
	2020
	\$
Opening balance – 1 July 2019 <sup>(a)</sup>	5,975
Additions	29,461
Disposals	(5,975)
Depreciation	(4,576)
<b>Closing balance – 30 June 2020</b>	<b>24,885</b>

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

### Initial recognition

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

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

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

## Right-of-use asset acquired by lessees (Under AASB 16 – Leases from 1 July 2019) – Initial measurement

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

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

### Subsequent measurement

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

### Right-of-use asset – Subsequent measurement

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

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

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

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

## Impairment of property, plant and equipment

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

## 4.1.2 Depreciation

CHARGE FOR THE PERIOD <sup>(a)</sup>	2020	2019
	\$	\$
Leasehold improvements	2,179	29,581
Plant and equipment and vehicles	33,770	36,574
<b>Total depreciation</b>	<b>35,949</b>	<b>66,155</b>

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

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

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

Asset	Useful life (years)
Leasehold improvements	6 years
Plant, equipment and vehicles (including leased assets)	3 to 10

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

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

## 4.1.3 Carrying values by 'purpose' groups

	Public administration	
	2020	2019
	\$	\$
Leasehold improvements at fair value	0	2,179
Plant, equipment and vehicles (including leased assets)	192,856	203,139
<b>Net carrying amount</b>	<b>192,856</b>	<b>205,318</b>

## 4.1.4 Reconciliation of movements in carrying values of plant and equipment<sup>(a)</sup>

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

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

	Leasehold improvements	Plant, equipment and vehicles at fair value
2019	\$	\$
<b>Opening balance</b>	<b>31,760</b>	<b>239,713</b>
Depreciation	(29,581)	(36,574)
<b>Closing balance</b>	<b>2,179</b>	<b>203,139</b>

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 5. Other assets and liabilities

### Introduction

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

### Structure

5.1 Receivables

5.2 Payables

### 5.1 RECEIVABLES

	2020	2019
	\$	\$
<b>Contractual</b>		
Sale of goods and services	58,577	14,490
<b>Statutory</b>		
Amount owing from Victorian Government	1,835,154	1,645,741
GST receivable	-	-
<b>Total receivables</b>	<b>1,893,731</b>	<b>1,660,231</b>
<i>Represented by:</i>		
Current receivables	1,796,569	1,586,118
Non-current receivables	97,162	74,113

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

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

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

### 5.2 PAYABLES

	2020	2019
	\$	\$
<b>Contractual</b>		
Supplies and services	125,741	205,379
Employee benefits	143,406	71,783
<b>Statutory</b>		
GST payable	8,343	1,181
<b>Total payables</b>	<b>277,490</b>	<b>278,343</b>
<i>Represented by:</i>		
Current payables	277,490	278,343

Payables consist of:

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

Payables for supplies and services have an average credit period of 30 days.

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

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

### Maturity analysis of contractual payables<sup>(a)</sup>

	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1-3 months	3 months - 1 year	1-5 years
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Supplies and services	125,741	125,741	125,741	-	-	-
Employee benefits	143,406	143,406	129,040	-	14,366	-
<b>Total</b>	<b>269,147</b>	<b>269,147</b>	<b>254,781</b>	<b>-</b>	<b>14,366</b>	<b>-</b>
<b>2019</b>						
Supplies and services	205,379	205,379	205,379	-	-	-
Employee benefits	71,783	71,783	67,757	-	4,026	-
<b>Total</b>	<b>277,162</b>	<b>277,162</b>	<b>273,135</b>	<b>-</b>	<b>4,026</b>	<b>-</b>

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

## 6. How we financed our operations

### Introduction

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

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

### Structure

6.1 Borrowings

6.1.1 Interest expense

6.2 Leases

6.2.1 Right-of-use Assets

6.2.2 Amounts recognised in the Comprehensive Operating Statement

6.2.3 Amounts recognised in the Statement of Cashflows

6.3 Cash flow information and balances

6.3.1 Reconciliation of net result to cash flow from operating activities

6.4 Trust account balances

6.5 Commitments for expenditure

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 6.1 BORROWINGS

	2020 \$	2019 \$
Current borrowings		
Lease liabilities <sup>(a)</sup>		
– Non PPP related lease liabilities (2019 Finance lease)	4,976	6,942
<b>Total current borrowings</b>	<b>4,976</b>	<b>6,942</b>
Non-current borrowings		
Lease liabilities <sup>(a)</sup>		
– Non PPP related lease liabilities (2019 Finance lease)	20,063	0
<b>Total non-current borrowings</b>	<b>20,063</b>	<b>0</b>
<b>Total borrowings</b>	<b>25,039</b>	<b>6,942</b>

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

'Borrowings' refer to interest bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, lease liabilities and other interest bearing arrangements.

Borrowings are classified as financial instruments. The measurement basis depends on whether the College has categorised its interest bearing liabilities as either 'financial liabilities designated at fair value through net result', or financial liabilities at 'amortised cost'. The classification depends on the nature and purpose of the interest bearing liabilities. The College determines the classification of its interest bearing liabilities at initial recognition.

The College has designated certain financial liabilities at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise. All other interest bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method. For financial liabilities designated at fair value through net result, all transaction costs are expensed as incurred. And they are subsequently measured at fair value with changes in fair value relating to the College's own credit risk recognised in other comprehensive income and the remaining amount of changes in fair value recognised in net result. Amounts in other comprehensive income related to credit risk are not subject to recycling in profit loss but are transferred to retained earnings when realised.

### Defaults and breaches

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

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

## Maturity analysis of borrowings

	Carrying amount	Nominal amount	Maturity dates				
			Less than 1 month	1-3 months	3 months - 1 year	1-5 years	5+ years
	\$	\$	\$	\$	\$	\$	\$
<b>2020</b>							
Lease liabilities	25,039	26,396	476	953	4,287	20,680	-
<b>Total</b>	<b>25,039</b>	<b>26,396</b>	<b>476</b>	<b>953</b>	<b>4,287</b>	<b>20,680</b>	<b>-</b>
<b>2019</b>							
Financial Lease liabilities	6,942	6,942	6,942	-	-	-	-
<b>Total</b>	<b>6,942</b>	<b>6,942</b>	<b>6,942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 6.1.1 Interest expense

	2020 \$	2019 \$
Interest on lease liabilities <sup>(a)</sup>	(99)	433
<b>Total interest expense</b>	<b>(99)</b>	<b>433</b>

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

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

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

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

## 6.2 LEASES

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

### The College's leasing activities

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

At 30 June 2020, the College was committed to short term leases and the total commitment at that date was \$4,976.

### 6.2.1 Right-of-use Assets

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

### 6.2.2 Amounts recognised in the Comprehensive Operating Statement

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

	2020 \$
Interest expense on lease liabilities	(99)
<b>Total amount recognised in the Comprehensive Operating Statement</b>	<b>(99)</b>



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 6.2.3 Amounts recognised in the Statement of Cashflows

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

	2020 \$
Total cash outflow for leases	(4,323)
<b>Total amount recognised in the Statement of Cashflows</b>	<b>(4,323)</b>

For any new contracts entered into on or after 1 July 2019, the College considers whether a contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’. To apply this definition the College assesses whether the contract meets three key evaluations which are whether:

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

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

### Separation of lease and non-lease components

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

## Recognition and measurement of leases as a lessee (under AASB 16 from 1 July 2019)

### Lease Liability – initial measurement

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

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

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

### Lease Liability – subsequent measurement

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

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

### Short-term leases and leases of low value assets

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

### Presentation of right-of-use assets and lease liabilities

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

## Recognition and measurement of leases (under AASB 117 until 30 June 2019)

In the comparative period, leases of property, plant and equipment were classified as either finance lease or operating leases.

Leases of property, plant and equipment where the College as a lessee had substantially all of the risks and rewards of ownership were classified as finance leases. Finance leases were initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments were apportioned between the reduction of the outstanding lease liability and the periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the consolidated comprehensive operating statement.

Contingent rentals associated with finance leases were recognised as an expense in the period in which they are incurred.

Assets held under other leases were classified as operating leases and were not recognised in the College’s balance sheet. Operating lease payments were recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.

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 leased vehicle or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments are apportioned between the reduction of the outstanding lease liability and the periodic finance expense which is calculated using the interest rate applied by the lease and charged directly to the consolidated comprehensive operating statement.

Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

## 6.3 CASH FLOW INFORMATION AND BALANCES

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

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

	2020 \$	2019 \$
Petty cash holding	200	200
Special (Trust) fund holdings	1,449,571	1,406,574
<b>Total balance as per cash flow statement</b>	<b>1,449,771</b>	<b>1,406,774</b>

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

### 6.3.1 Reconciliation of net result for the period to cash flow from operating activities

	2020 \$	2019 \$
<b>Net result for the period</b>	<b>19,332</b>	<b>544,689</b>
<b>Non-cash movements</b>		
(Gain) on sale or disposal of non current assets	(1,995)	-
Other non cash movements	1,028	
Depreciation of plant and equipment	35,949	66,155
Plant & Equipment Given Free of Charge	-	93,011
<b>Movements in assets and liabilities</b>		
(Increase) in receivables	(233,501)	(513,879)
(Decrease) in payables	(852)	28,928
Increase in provisions	227,460	87,099
<b>Net cash flows from operating activities</b>	<b>47,421</b>	<b>306,002</b>

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 6.4 TRUST ACCOUNT BALANCES

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

	2020				2019			
	Opening balance as at 1 July 2019	Total receipts	Total payments	Closing balance as at 30 June 2020	Opening balance as at 1 July 2018	Total receipts	Total payments	Closing balance as at 30 June 2019
	\$	\$	\$	\$	\$	\$	\$	\$
<b>CASH AND CASH EQUIVALENTS AND INVESTMENTS</b>								
<b>Controlled trusts</b>								
The College Trust account balance <sup>(a)</sup>	1,406,575	277,918	(237,481)	1,447,011	1,105,366	306,199	4,990	1,406,575
Vehicle Lease Trust account	-	1,995	566	2,561	-	-	-	-
<b>Total</b>	<b>1,406,575</b>	<b>279,913</b>	<b>(236,915)</b>	<b>1,449,572</b>	<b>1,105,366</b>	<b>306,199</b>	<b>4,990</b>	<b>1,406,575</b>

(a) The College holds trust account balance that are included in the Treasury Trust Fund.

Funds are drawn from the trust account in relation to specific College programs and projects that are approved by the College Board.

## 6.5 COMMITMENTS FOR EXPENDITURE

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

The College commitments payable for 2019-20: Nil (2018-2019: Nil)

## 7. Risks, contingencies and valuation judgements

### Introduction

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

### Structure

#### 7.1 Financial instruments specific disclosures

##### 7.1.1 Financial instruments: categorisation

##### 7.1.2 Financial risk management: objectives and policies

#### 7.2 Contingent assets and contingent liabilities

#### 7.3 Fair value determination

##### 7.3.1 Fair value determination: financial assets and liabilities

##### 7.3.2 Fair value determination: Non-financial physical assets

### 7.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

#### Introduction

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

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

#### Categories of financial assets

##### Financial assets at amortised cost

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

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

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

The College recognises the following assets in this category:

- Cash and deposits; and
- Receivables (excluding statutory receivables).

#### Categories of financial liabilities

##### Financial liabilities at amortised cost

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

The College recognises the following liabilities in this category:

- Payables (excluding statutory payables); and
- Lease liabilities.

##### Financial assets at amortised cost

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

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

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

The College recognises the following assets in this category:

- Cash and deposits;
- Receivables (excluding statutory receivables).

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 7.1.1 Financial instruments: Categorisation

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

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

2019	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
	\$	\$	\$	\$
<b>Contractual financial assets</b>				
Petty cash	200	-	-	200
Trust fund balances	1,406,574	-	-	1,406,574
Receivables <sup>(a)</sup>	-	14,490	-	14,490
<b>Total contractual financial assets</b>	<b>1,406,774</b>	<b>14,490</b>	<b>-</b>	<b>1,421,264</b>
<b>Contractual financial liabilities</b>				
<i>Payables<sup>(a)</sup></i>				
Supplies and services	-	-	205,379	205,379
Employee benefits	-	-	71,783	71,783
<i>Lease liabilities</i>				
Finance lease liabilities	-	-	6,942	6,942
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>-</b>	<b>284,104</b>	<b>284,104</b>

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

## 7.1.2 Financial risk management objectives and policies



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

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

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

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

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

## Financial instruments: Credit risk

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

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

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

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

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

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

There has been no material change to the College's credit risk profile in 2019-20. The credit risk associated with the College's contractual financial assets is minimal and all outstanding payments were received within the due date after balance date.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## Credit quality of contractual financial assets that are neither past due nor impaired<sup>(a)</sup>

	Government agencies	Total
<b>2020</b>	\$	\$
Petty cash	200	200
Trust fund balances	1,449,571	1,449,571
<b>Total contractual financial assets</b>	<b>1,449,771</b>	<b>1,449,771</b>
<b>2019</b>		
Petty cash	200	200
Trust fund balances	1,406,574	1,406,574
<b>Total contractual financial assets</b>	<b>1,406,774</b>	<b>1,406,774</b>

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

## Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The College operates under the Government's *Fair Payments Policy* of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

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

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

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

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

## Financial instruments: Market risk

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

## Interest rate risk

### Interest rate exposure of financial instruments

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

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

	Weighted average interest rate	Carrying amount	Fixed interest rate	Non interest bearing
<b>2019</b>	%	\$	\$	\$
<b>Financial assets</b>				
Petty cash	-	200	-	200
Trust fund balance	-	1,406,574	-	1,406,574
Receivables <sup>(a)</sup>	-	14,490	-	14,490
<b>Total financial assets</b>		<b>1,421,264</b>	<b>-</b>	<b>1,421,264</b>
<b>Financial liabilities</b>				
<b>Payables</b>				
Supplies and services		277,162	-	277,162
<b>Lease liabilities</b>				
Finance lease liabilities	3.22%	6,942	6,942	-
<b>Total financial liabilities</b>		<b>284,104</b>	<b>6,942</b>	<b>277,162</b>

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

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 7.2 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

### Contingent assets

The College has no contingent assets (2019: \$Nil)

### Contingent liabilities

The College has no contingent liabilities (2019: \$Nil)

## 7.3 FAIR VALUE DETERMINATION

### Significant judgement:

#### Fair value measurements of assets and liabilities

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

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

The following assets and liabilities are carried at fair value:

- Cash and deposits
- Plant and equipment

In addition, the fair values of other assets and liabilities which are carried at amortised cost, also need to be determined for disclosure purposes. The College determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

### Fair value hierarchy

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

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

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

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

### How this section is structured?

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

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

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

### 7.3.1 Fair value determination of financial assets and liabilities

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

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

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

These financial instruments include:

Financial assets	Financial liabilities
Petty cash and trust fund	Payables Borrowings

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

### Fair value of financial instruments measured at amortised cost

	Carrying amount	Fair value	Carrying amount	Fair value
	2020	2020	2019	2019
	\$	\$	\$	\$
<b>Financial liabilities</b>				
Lease liabilities (2019: Finance lease liabilities)	25,039	25,039	6,942	6,942
<b>Total liabilities at fair value</b>	<b>25,039</b>	<b>25,039</b>	<b>6,942</b>	<b>6,942</b>

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 7.3.2 Fair value determination: Non-financial physical assets

### Fair value measurement hierarchy

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

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

2019	Carrying amount as at 30 June 2019	Fair value measurement at end of reporting period using:		
		Level 1	Level 2	Level 3
	\$	\$	\$	\$
<b>Leasehold improvements at fair value</b>				
Leasehold improvements	2,179	-	-	2,179
<b>Plant, equipment and vehicles at fair value</b>				
Plant, equipment and vehicles <sup>(a)</sup>	203,139	-	-	203,139
<b>Total</b>	<b>205,318</b>	<b>-</b>	<b>-</b>	<b>205,318</b>

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

There have been no transfers between levels during the period.

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

There were no changes in valuation techniques throughout the period to 30 June 2020.

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

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

### Reconciliation of Level 3 fair value movements

2020	Leasehold improvements	Plant and Equipment	Motor Vehicle
	\$	\$	\$
<b>Opening balance</b>	<b>2,179</b>	<b>197,164</b>	<b>5,974</b>
Acquisition	-	-	29,461
Disposal	-	-	(5,974)
Depreciation	(2,179)	(29,194)	(4,576)
<b>Closing balance</b>	<b>0</b>	<b>167,970</b>	<b>24,885</b>
<b>2019</b>			
	Leasehold improvements	Plant and Equipment	Motor Vehicle
	\$	\$	\$
<b>Opening balance</b>	<b>31,760</b>	<b>227,976</b>	<b>11,736</b>
Depreciation	(29,581)	(30,812)	(5,762)
<b>Closing balance</b>	<b>2,179</b>	<b>197,164</b>	<b>5,974</b>

### Description of significant unobservable inputs to Level 3 valuations<sup>(a)</sup>

	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
<b>Plant and equipment</b>	Current 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.
<b>Leasehold improvements</b>		Useful life of leasehold improvements	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.
<b>Vehicle under finance lease</b>	Current replacement cost	Cost per unit	\$20,000–\$30,000 per unit	A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value.
		Useful life of motor vehicle	3 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.

(a) Applies to both 2018–19 and 2019–20.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 8. Other Disclosures

### Introduction

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

### Structure

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

### 8.1 OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

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

- The revaluation of the present value of the long service leave liability due to changes in the bond interest rates; and
- Reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition

	2020	2019
	\$	\$
<b>Net gain/(loss) on non financial assets</b>		
Net gain/(loss) on disposal of property plant and equipment <sup>(a)</sup>	1,995	-
<b>Total net gain/(loss) on non financial assets</b>	<b>1,995</b>	<b>-</b>
<b>Other gains/(losses) from other economic flows</b>		
Net gain/(loss) arising from revaluation of long service leave liability <sup>(b)</sup>	(22,191)	230
<b>Total Other gains/(losses) from other economic flows</b>	<b>(22,191)</b>	<b>230</b>
<b>Total other economic flows included in the net result</b>	<b>(20,196)</b>	<b>230</b>

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

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

### 8.2 CHANGE IN ACCOUNTING POLICIES

#### Leases

This note explains the impact of the adoption of AASB 16 Leases on the College's financial statements. The College has applied AASB 16 with a date of initial application of 1 July 2019.

College has elected to apply AASB 16 using the modified retrospective approach, as per the transitional provisions of AASB 16 for all leases for which it is a lessee. The cumulative effect of initial application is recognised in retained earnings as at 1 July 2019. Accordingly, the comparative information presented is not restated and is reported under AASB 117 and related interpretations.

Previously, College determined at contract inception whether an arrangement is or contains a lease under AASB 117 and Interpretation 4 – 'Determining whether an arrangement contains a Lease'. Under AASB 16, College assesses whether a contract is or contains a lease based on the definition of a lease as explained in note 6.2.

On transition to AASB 16, College has elected to apply the practical expedient to grandfather the assessment of which transactions are leases. It applied AASB 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under AASB 117 and Interpretation 4 were not reassessed for whether there is a lease. Therefore, the definition of a lease under AASB 16 was applied to contracts entered into or changed on or after 1 July 2019.

#### Leases classified as operating leases under AASB 117

As a lessee, College previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the College. Under AASB 16, the College recognises right-of-use assets and lease liabilities for all leases except where exemption is availed in respect of short-term and low value leases.

On adoption of AASB 16, College recognised lease liabilities in relation to leases which had previously been classified as operating leases under the principles of AASB 117 Leases. These liabilities were measured at the present value of the remaining lease payments, discounted using the College's incremental borrowing rate as of 1 July 2019. On transition, right-of-use assets are measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019.

College has elected to apply the following practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 117:

- Applied a single discount rate to a portfolio of leases with similar characteristics;
- Adjusted the right-of-use assets by the amount of AASB 137 onerous contracts provision immediately before the date of initial application, as an alternative to an impairment review;
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term;
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and lease liability at 1 July 2019 are determined as the carrying amount of the lease asset and lease liability under AASB 117 immediately before that date.

#### Revenue from Contracts with Customers

In accordance with FRD 121 requirements, the College has applied the transitional provisions of AASB 15, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, the College applied this standard retrospectively only to contracts that are not 'completed contracts' at the date of initial application.

Comparative information has not been restated.

Note 2.1 Other income – fee for services includes details about the transitional application of AASB 15 and how the standard has been applied to revenue transactions.

The adoption of AASB 15 did not have an impact on Other comprehensive income and the Statement of Cash flows for the financial year.

#### Income of Not-for-Profit Entities

In accordance with FRD 122 requirements, the College has applied the transitional provision of AASB 1058, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, the Department applied this standard retrospectively only to contracts and transactions that are not completed contracts at the date of initial application. The College has not applied the fair value measurement requirements for right-of-use assets arising from leases with significantly below-market terms and conditions principally to enable the entity to further its objectives as allowed under temporary option under AASB 16 and as mandated by FRD 122.

Comparative information has not been restated.

Note 2.1 Grants includes details about the transitional application of AASB 1058 and how the standard has been applied to revenue transactions.

The adoption of AASB 1058 did not have an impact on Other comprehensive income and the Statement of Cash flows for the financial year.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

## 8.3 RESPONSIBLE PERSONS

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

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

<b>Attorney-General</b>	The Hon Jill Hennessy MP	1 July 2019 to 30 June 2020
<b>Chief Executive Officer</b>	Ms Samantha Burchell	1 July 2019 to 30 June 2020

### Remuneration

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

Remuneration received or receivable by the Accountable Officer in connection with the management of the College during the reporting period was in the range: \$210,000–\$219,000 (2019: \$200,000–\$210,000).

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

<b>Chairperson</b>	The Honourable Chief Justice Anne Ferguson	1 July 2019 to 30 June 2020
<b>Board Members</b>	The Honourable Chief Judge Peter Kidd	1 July 2019 to 30 June 2020
	Her Honour Chief Magistrate Lisa Hannan	17 November 2019 to 30 June 2020
	His Honour Chief Magistrate Peter Lauritsen	1 July 2019 to 16 November 2019
	Her Honour Judge Amanda Chambers	1 July 2019 to 30 June 2020
	The Honourable Justice Michelle Quigley	1 July 2019 to 30 June 2020
	His Honour Judge John Cain, State Coroner	2 December 2019 to 30 June 2020
	Acting State Coroner Caitlin English	1 July 2019 to 1 December 2019
	Emeritus Professor Arie Freiberg AM	1 July 2019 to 30 June 2020
	Mr Greg Lee	1 July 2019 to 30 June 2020

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

BAND RANGE	Total number	
	2020	2019
\$0–\$9,999	10	10
<b>Total</b>	<b>10</b>	<b>10</b>
<b>Total remuneration</b>	<b>5,576</b>	<b>4,939</b>

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

The Honourable Chief Justice Anne Ferguson  
 The Honourable Chief Judge Peter Kidd  
 Her Honour Chief Magistrate Lisa Hannan  
 His Honour Chief Magistrate Peter Lauritsen  
 Her Honour Judge Amanda Chambers  
 The Honourable Justice Michelle Quigley  
 His Honour Judge John Cain, State Coroner  
 Acting State Coroner Caitlin English

## 8.4 REMUNERATION OF EXECUTIVES

The Chief Executive Officer is the Accountable Officer and is reported under remuneration of responsible persons in note 8.3 and KMP in note 8.5. There were no other executives whose remuneration is required to be disclosed under FRD 21 C disclosures of responsible persons and executive officers.

## 8.5 RELATED PARTIES

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

Related parties of the College include:

- All key management personnel and their close family members;
- All cabinet ministers and their close family members; and
- All departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

### Significant transactions with government-related entities

The College received funding from the following:

	2020	2019
	\$	\$
Court Services Victoria	4,445,900	4,659,300
<b>Total</b>	<b>4,445,900</b>	<b>4,659,300</b>

The College made payments to the following:

	2020	2019
	\$	\$
Supreme Court of Victoria – Library Services	45,455	44,502
<b>Total</b>	<b>45,455</b>	<b>44,502</b>

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

During 2019–19 two Governor-in-Council appointees received sitting fees for their role on the College Board. The table below includes these sitting fees and the employee benefits paid to the Chief Executive Officer.

### Remuneration of Key management personnel

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

	2020	2019
	\$	\$
Short-term benefits <sup>(a)</sup>	199,718	196,039
Post-employment benefits	18,805	17,795
Other long-term benefits	5,033	4,803
<b>Total<sup>(b)</sup></b>	<b>223,556</b>	<b>218,637</b>

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

<sup>(b)</sup> Note that KMPs are also reported in the disclosure of remuneration of accountable officer (Note 8.3).



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

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

The following KMPs of the College are or were simultaneously Board members or former Board members of Court Services Victoria. The College received contributions from these ARMBs which are already disclosed under the significant transactions with government-related entities above.

The Honourable Chief Justice Anne Ferguson  
 The Honourable Chief Judge Peter Kidd  
 Her Honour Chief Magistrate Lisa Hannan  
 His Honour Chief Magistrate Peter Lauritsen  
 Her Honour Judge Amanda Chambers  
 The Honourable Justice Michelle Quigley  
 His Honour Judge John Cain, State Coroner  
 Acting State Coroner Caitlin English

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

## 8.6 REMUNERATION OF AUDITORS

	2020	2019
	\$	\$
<b>Victorian Auditor General's Office</b>		
Audit or review of the financial statements	16,400	15,600
<b>Total remuneration of auditors</b>	<b>16,400</b>	<b>15,600</b>

## 8.7 SUBSEQUENT EVENTS

There have not been any significant adverse operational or financial impacts as a result of the COVID-19 pandemic to date and any known impacts to date have been reflected in the 30 June 2020 financial statements.

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

## 8.8 AUSTRALIAN ACCOUNTING STANDARDS ISSUED THAT ARE NOT YET EFFECTIVE

### AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

This Standard principally amends AASB 101 *Presentation of Financial Statements* and AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. It applies to reporting periods beginning on or after 1 January 2020 with earlier application permitted. The College has not earlier adopted the Standard.

The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.

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

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

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted however the AASB has recently issued ED 301 *Classification of Liabilities as Current or Non-Current – Deferral of Effective Date* with the intention to defer the application by one year to periods beginning on or after 1 January 2023. The College will not early adopt the Standard.

The College is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact. Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the College's reporting.

- AASB 17 Insurance Contracts.
- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C).
- AASB 2018-6 Amendments to Australian Accounting Standards – Definition of a Business.
- AASB 2019-1 Amendments to Australian Accounting Standards – References to the Conceptual Framework.
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform.
- AASB 2019-5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia.
- AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.

## 8.9 GLOSSARY OF TECHNICAL TERMS

### Commitments

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

### Comprehensive result

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

### Depreciation

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

### Effective interest method

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

## Employee benefits expense

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

## Ex gratia expenses

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

## Financial asset

A financial asset is any asset that is:

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

## Financial instrument

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

## Financial liability

A financial liability is any liability that is:

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

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

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

## Financial statements

A complete set of financial statements comprises:

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

## Grants and other transfers

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

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

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

## Interest expense

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of finance lease repayments, and amortisation of discounts or premiums in relation to borrowings.

## Interest income

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

## Leases

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

## Net result

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

## Net result from transactions or net operating balance

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

## Net worth

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

## Non-financial assets

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

## Operating result

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

## Other economic flows – other comprehensive income

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

## Payables

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

## Receivables

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

## Supplies and services

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

## Transactions

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

## 8.10 STYLE CONVENTIONS

### Style conventions

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

The notation used in the tables is as follows:

-	zero, or rounded to zero
201X	year period
201X 1X	year period

The financial statements and notes are presented based on the illustration for a government department in the 2019-20 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the College's annual reports.

# Auditor General's Report



## Independent Auditor's Report

### To the Board of the Judicial College of Victoria

**Opinion** I have audited the financial report of the Judicial College of Victoria (the College) which comprises the:

- balance sheet as at 30 June 2020
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including significant accounting policies
- declaration in the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the College as at 30 June 2020 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.

**Basis for opinion** I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the College in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**The Board's responsibilities for the financial report** The Board is responsible for the preparation and fair presentation of the College's financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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

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

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

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

MELBOURNE  
15 December 2020

Janaka Kumara  
as delegate for the Auditor-General of Victoria

# Disclosures & Report of Operations

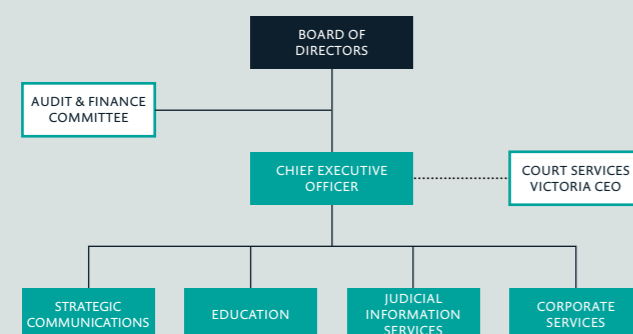
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## 1. General Information

### Governance

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



### Audit and Finance Committee

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

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

During 2019–20, the Committee comprised of the following members:

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

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

The Committee oversees:

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

### Public sector values and principles

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

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

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

### Employment and conduct principles

The College is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

### Compliance with the Disability Act 2006

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

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

### Occupational Health and Safety (OH&S)

The College is committed to ensuring a safe working environment and recognises the management of risk as a priority. The College is represented on relevant committees established by CSV in respect of OH&S and wellbeing, and participates fully in the implementation of any OH&S initiatives initiated by CSV. For further information regarding performance against OH&S measures, please refer to the Court Services Victoria Annual Report 2019–20.

### Local Jobs First

The *Local Jobs First Act 2003*, introduced in August 2018, brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately. Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The College did not have any tenders over the threshold values during the reporting period.

### Comparative Workforce Data

The following table discloses the head count and full-time equivalent (FTE) of all active public service employees of the College within CSV, employed in the last full pay period in June of the current reporting period (2020), and in the last full pay period in June of the previous reporting period (2019).

As at 30 June 2020, the College had a staff of 30 (head count) and a full-time equivalent staff of 26.1. A contractor is engaged to perform the duties of the Chief Finance and Accounting Officer.

# Disclosures & Report of Operations

## Comparative Workforce Data

		All employees		Ongoing		Fixed term and casual		
		Headcount	FTE	Full-time (Headcount)	Part-time (Headcount)	FTE	Headcount	FTE
<b>June 2020</b>	<b>Gender</b>							
Demographic data	Women	23	19.1	4	7	8	12	11.1
	Men	7	7	6	0	6	1	1
	Self-described	0	0	0	0	0	0	0
	<b>Age</b>							
	15-24	0	0	0	0	0	0	0
	25-34	13	12.4	4	1	4.6	8	7.8
	35-44	7	5.7	3	3	5	1	0.7
	45-54	8	6	2	3	3.4	3	2.6
55-64	2	2	1	0	1	1	1	
65+	0	0	0	0	0	0	0	
Classification data	<b>VPS 1-6 grades</b>							
	VPS 2	0	0	0	0	0	0	0
	VPS 3	6	5.8	2	0	2	4	3.8
	VPS 4	9	8.3	6	1	6.6	2	1.7
	VPS 5	7	5.8	0	3	2	4	3.8
	VPS 6	6	4.2	1	3	2.4	2	1.8
	STS	1	1	1	0	1	0	0
	Executives	1	1	0	0	0	1	1
	<b>Total employees</b>	<b>30</b>	<b>26.1</b>	<b>10</b>	<b>7</b>	<b>14</b>	<b>13</b>	<b>12.1</b>
<b>June 2019</b>	<b>Gender</b>							
Demographic data	Women	23	17.8	6	7	9	10	8.8
	Men	6	6	4	0	4	2	2
	Self-described	0	0	0	0	0	0	0
	<b>Age</b>							
	15-24	0	0	0	0	0	0	0
	25-34	13	11.6	4	1	4.4	8	7.2
	35-44	7	5.2	3	3	4.2	1	1
	45-54	7	5	2	3	3.4	2	1.6
55-64	2	2	1	0	1	1	1	
65+	0	0	0	0	0	0	0	
Classification data	<b>VPS 1-6 grades</b>							
	VPS 2	1	1	0	0	0	1	1
	VPS 3	4	4	2	0	2	2	2
	VPS 4	9	7.6	6	1	6.4	2	1.2
	VPS 5	7	5	0	3	1.2	4	3.8
	VPS 6	7	5.2	2	3	3.4	2	1.8
	STS	0	0	0	0	0	0	0
	Executives	1	1	0	0	0	1	1
	<b>Total employees</b>	<b>29</b>	<b>23.8</b>	<b>10</b>	<b>7</b>	<b>13</b>	<b>12</b>	<b>10.8</b>

## 2. Financial Information

### Comparative Financial Results

Judicial College of Victoria Comparative Financial Results 2015/16 to 2019/20	2019/20	2018/19	2017/18	2016/17	2015/16
	\$	\$	\$	\$	\$
<b>Income</b>					
Grants from Department of Justice & Community Safety	4,445,900	4,659,300	3,520,470	2,609,400	2,098,600
Other Grants or Income	277,918	306,199	598,855	301,397	0
<b>Total Income</b>	<b>4,723,818</b>	4,965,499	4,119,325	2,910,797	2,098,600
<b>Expenses</b>	<b>4,684,289</b>	4,421,039	3,781,425	2,607,488	2,062,388
Other economic flows	(20,196)	230	(481)	10,031	8,850
<b>Net result for the period</b>	<b>19,332</b>	544,689	337,419	313,339	45,062
<b>Net cash flow from operating activities</b>	47,421	306,002	408,708	306,956	57,265
<b>Total assets</b>	3,536,358	3,272,323	2,523,391	2,053,011	1,624,975
<b>Total liabilities</b>	1,137,211	892,507	688,263	555,304	440,605

# Disclosures & Report of Operations

## 3. Disclosure of consultancy expenditure

### Details of consultancy engagements valued at \$10,000 or greater

In 2019-20, there were 7 consultancy engagements where the total fees payable to the individual consultancies was \$10,000 or greater. The total expenditure incurred during 2019-20 in relation to these consultancy engagements was \$596,583 (excl. GST). Figure below are presented exclusive of GST.

Consultant	Purpose of Consultancy	Total Approved Fee	Expenditure 2019-20	Future Expenditure
Managing Values	Presentation/facilitation - Ethics education	10,000	10,000	-
Kulturbrille	Presentation/facilitation - Specialist Family Violence education	15,858	15,858	-
Shantiworks Pty Ltd	Presentation/facilitation - Specialist Family Violence education	30,525	30,525	-
New Mac Video Agency Pty Ltd	Video production - Intermediaries and Core education	62,376	43,179	19,197
Praesta Partners LLP	Presentation/coaching - Leadership education	121,116	121,116	-
Fenton Stephens Pty Ltd	Brand/creative services - User Experience Project	172,349	126,850	45,499
Penso Agency Pty Ltd	Research/strategy services - User Experience Project	354,460	249,055	81,400

### Details of consultancy engagements under \$10,000

In 2019-20, there were 55 consultancy engagements where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2019-20 in relation to these consultancy engagements was \$106,873 (excl. GST).

## 4. Disclosure of government advertising expenditure

For the 2019-20 reporting period, the College did not engage in any disclosable government advertising campaigns.

## 5. Disclosure of ICT expenditure

### Details of information and communication technology (ICT) expenditure

For the 2019-20 reporting period, the College had a total ICT expenditure of \$249,052, with the details shown below.

All Operational ICT Expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) ICT expenditure	Non Business as Usual (non BAU) ICT expenditure	Operational expenditure (OPEX)	Capital expenditure (CAPEX)
(Total)	(Total = OPEX + CAPEX)		
\$158,620	\$90,432	\$90,432	\$ 0

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

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

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

## 6. Other relevant information

### Freedom of Information

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the College. For the 12 months ending 30 June 2020, the College received zero valid Freedom of Information (FOI) requests.

#### MAKING AN FOI REQUEST

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

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

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

Via email: [info@judicialcollege.vic.edu.au](mailto:info@judicialcollege.vic.edu.au)

Via post: Freedom of Information  
**Judicial College of Victoria**  
 William Cooper Justice Centre  
 Level 7, 223 William Street  
 Melbourne VIC 3000

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and at [www.foi.vic.gov.au](http://www.foi.vic.gov.au)

### Compliance with the Building Act 1993

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

# Disclosures & Report of Operations

## Compliance with the Public Interest Disclosures Act 2012

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

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

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

### REPORTING PROCEDURES

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

Level 1, North Tower, 459 Collins Street  
Melbourne VIC 3000  
Phone: 1300 735 135  
Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

### DISCLOSURES UNDER THE PUBLIC INTEREST DISCLOSURES ACT 2012 (FORMALLY THE PROTECTED DISCLOSURE ACT 2012)

	2019-20	2018-19
The number of disclosures made by an individual to the Department and notified to the Independent Broad Based Anti Corruption Commission	0	0
Assessable disclosures	0	0

## Competitive neutrality policy

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

## Compliance with the Carers Recognition Act 2012

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

## Summary of Environmental Performance

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

## 7. Additional information available on request

### Statement of Availability of Other Information

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

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

The information is available on request from:

### Office of the Chief Executive Officer

Judicial College of Victoria  
Phone: (03) 9032 0555  
Email: [officeofthecoo@judicialcollege.vic.edu.au](mailto:officeofthecoo@judicialcollege.vic.edu.au)

### Judicial College of Victoria Financial Management Compliance Attestation Statement

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



### Samantha Burchell

Chief Executive Officer  
Judicial College of Victoria  
10 December 2020

# Disclosure index

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

The report of operations is prepared in accordance with the requirements of the *Financial Management Act 1994*, Standing Directions (SDs) and associated instructions, applicable Australian Accounting Standards and Financial Reporting Directions (FRDs). It is presented in accordance with the guidelines contained in the *2019–20 Model Report for Victorian Government Departments*.

Legislation	Requirement	Page reference
<b>STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS</b>		
<b>Report of operations</b>		
<b>Charter and purpose</b>		
FRD 22H	Manner of establishment and the relevant Ministers	33, 60
FRD 22H	Purpose, functions, powers and duties	33, 35
FRD 22H	Key initiatives and projects	Whole document
FRD 22H	Nature and range of services provided	4–6
<b>Management and structure</b>		
FRD 22H	Organisational structure	25, 68
<b>Financial and other information</b>		
FRD 10A	Disclosure index	76–77
FRD 15E	Executive officer disclosures	60–61
FRD 22H	Employment and conduct principles	69
FRD 22H	Occupational health and safety policy	69
FRD 22H	Summary of the financial results for the year	71
FRD 22H	Significant changes in financial position during the year	N/A
FRD 22H	Major changes or factors affecting performance	33–34
FRD 22H	Subsequent events	62
FRD 22H	Application and operation of the Freedom of Information Act 1982	73
FRD 22H	Compliance with building and maintenance provisions of the Building Act 1993	73
FRD 22H	Statement on National Competition Policy	74
FRD 22H	Application and operation of the Public Interest Disclosures Act 2012	74
FRD 22H	Application and operation of the Carers Recognition Act 2012	74
FRD 22H	Details of consultancies over \$10,000	72
FRD 22H	Details of consultancies under \$10,000	72
FRD 22H	Disclosure of government advertising expenditure	72
FRD 22H	Disclosure of ICT expenditure	73
FRD 22H	Statement of availability of other information	75
FRD 24D	Reporting of office based environmental impacts	74
FRD 25D	Local Jobs First	69
FRD 29C	Workforce Data disclosures	69–70
SD 5.2	Specific requirements under Standing Direction 5.2	27

Legislation	Requirement	Page reference
<b>Compliance attestation and declaration</b>		
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	75
SD 5.2.3	Declaration in report of operations	2
<b>Financial statements</b>		
<b>Declaration</b>		
SD 5.2.2	Declaration in financial statements	27
<b>Other requirements under Standing Directions 5.2</b>		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	27
SD 5.2.1(a)	Compliance with Standing Directions	27
SD 5.2.1(b)	Compliance with Model Financial Report	65
<b>Other disclosures as required by FRDs in notes to the financial statements</b>		
FRD 13	Disclosure of Parliamentary Appropriations	35
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	60–62
FRD 103H	Non Financial Physical Assets	56–57
FRD 110A	Cash Flow Statements	30
FRD 112D	Defined Benefit Superannuation Obligations	38
FRD 114C	Financial Instruments – general government entities and public non-financial corporations	49–53

Note: (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

Legislation	Page reference
<i>Freedom of Information Act 1982</i>	73
<i>Building Act 1993</i>	73
<i>Public Interest Disclosures Act 2012</i>	74
<i>Carers Recognition Act 2012</i>	74
<i>Disability Act 2006</i>	69
<i>Local Jobs Act 2003</i>	69
<i>Financial Management Act 1994</i>	75



# Notes





Judicial  
College of  
Victoria

**JUDICIAL COLLEGE OF VICTORIA**

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