

2015/16  
**ANNUAL  
REPORT**



Judicial  
College of  
Victoria

*Human beings have a desire for knowledge – it is how we learn. The Judicial College of Victoria is founded on the idea of peer education, with judges, magistrates, coroners and tribunal members sharing their knowledge, skills and expertise on matters of law and judicial practice.*

The College provides educational opportunities, research and publications to the Victorian judiciary. We assist judicial officers to successfully meet the unique challenges of their roles, supporting the betterment of the justice system in Victoria and beyond.

Located in the heart of Melbourne's legal precinct, we deliver learning based on a diversity of perspectives and experiences. At the intersection of the law and other disciplines, the College keeps judicial officers informed about the complex context in which they work.

Our aim is to engage with some of the best thinkers in Australia and the world to foster ideas and to expand horizons. We also ground many of our programs in the stories of those with lived experience of the justice system and wider communities, ensuring they are heard.

The College also provides comprehensive legal information. Drawing on the expertise of judicial editors, we write and publish a range of authoritative publications designed for a judicial audience, which are indispensable for those who work, participate, teach and study in the law.

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## From the Chair

*The Judicial College of Victoria is part of a dynamic and continually evolving justice system. Since its establishment in 2003, the College has played a critical role in assisting judicial officers navigate the winds of change through peer led education, research and publications.*

It is increasingly important to clearly identify the purpose and scope of ongoing judicial education and associated information resources. This year, the College produced its Strategic Direction 2016–2025, an important step in determining our future. It sets out a bold vision for the College, to expand upon its strong foundations and contribute to systemic improvements across the justice system.

As we embark on our next exciting chapter, we were delighted to this year welcome two new members to the College Board, the Honourable Justice Peter Kidd and Emeritus Professor Arie Freiberg AM. Their energy, enthusiasm and commitment to judicial education will continue to play a strong role along with other Board members in guiding our future vision.

The College's accomplishments this year were many and varied, and they echo loudly through the pages of this report. As we look to the future, I wish to pause to reflect on just a few of the highlights of this past year.

In February, the College, in collaboration with the Asian Law Centre of Melbourne Law School, launched an innovative new program aimed at increasing Commercial Court judges' awareness of Asian culture, assisting them to more effectively manage court proceedings. In the same month, the College delivered another exemplary event with Melbourne Law School, 'Administrative Law in an Age of Statutes'. The program involved many eminent speakers including New Zealand's Chief Justice Dame Sian Elias GNZM. Delivering two such different and truly remarkable programs in the same month is a testament to the College's high calibre leadership and commitment to excellence.

This year, as part of its ongoing work with the Magistrates' Court of Victoria, the College delivered two significant educational programs on family violence. All full time Victorian magistrates have now completed this intensive two-day program that explores the social context of family violence. An additional program is planned for the new year to capture reserve magistrates and new appointments. This extremely important work highlights the College's commitment to make a significant contribution to wide-scale social and justice issues.

The College, in May this year, proudly launched Victoria's first Charter of Human Rights Bench Book. The Bench Book is a vital resource for the judiciary and the legal profession, and it will significantly enhance Charter jurisprudence in this State. Also in the area of human rights, to celebrate the 800th anniversary of the sealing of the Magna Carta, the College released a special volume of its Journal that includes a collection of papers and essays by judges, legal academics and law students on this most significant occasion.

The success of 2015–16 could not have been achieved without the innovation, dedication and professionalism of the College staff. The Victorian judiciary is fortunate to be supported by such an exceptional team. On behalf of the College Board I express our deep appreciation. I am also pleased to convey the Board's profound gratitude to our judicial colleagues who have generously donated their time, knowledge and expertise throughout the year working on the numerous steering and editorial committees, preparing and delivering papers and attending as participants in College programs. The College's success is a testament to their boundless energy and desire for lifelong learning.

Finally, I acknowledge and pay tribute to the outstanding energy of the CEO, Samantha Burchell. Her commitment to the College and the support of the judiciary is an exemplar. The Board expresses its deep appreciation.

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 2016.



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







## From the Chief Executive Officer

*2016 marks the 400th anniversary of Shakespeare's death. But why does his popularity endure, particularly in the justice system where, to this day his words are given fresh life in our courtrooms, often quoted by judges and lawyers alike?*

Perhaps the strength of Shakespeare's writing lies in the universality of his themes. His body of work provides an elegant shorthand for expressing the complexity of the human experience. Such experience still plays out in the dramas and tragedies underpinning the proceedings in contemporary courts.

This year, the College has explored a theme of almost Shakespearian quality – that of destiny.

We have given special attention to the College's future, setting a path for years to come; rather than leaving things to fate.

The College has prepared its Strategic Direction 2016–2025, which sets out a bold vision for the future: to become the centre for learning, research and knowledge creation and dissemination within the Victorian justice system.

Prudence also dictates that we pay attention to organisational sustainability, recognising the challenges and obstacles that the College faces and finding ways to address them.

So it is that we must not get carried away with 'vaulting ambition'. One of the College's conspicuous challenges is its size. We are currently a small organisation, comprised of a committed and visionary Board and less than 20 talented and hardworking staff. The enthusiasm and support of these people makes the work immensely enjoyable and underpins the College's success.

The College's additional strength and resourcefulness comes from the community of Victorian judicial officers with whom we partner. They help us to defy our size. We are also fortunate to have a network of supporters from across the justice system, and in numerous other fields. Many of our supporters contribute to our work for the public good, and for this we are most grateful.

Growth is important if we are to continue to innovate and to deliver on the increasing demand for our services. To that end, the College plans to extend its current offerings, with a longer term vision of having a role in most jurisdictional professional development in the State in partnership with the jurisdictions. This year we commenced working with the Supreme Court and the County Court on the delivery of the court conferences. The benefits of this approach are numerous – it will free up judicial officers to do what only they can do and the College can offer its particular expertise; it will potentially produce a better educational product and can provide efficiencies of scale.

The College is also working on a number of jurisdiction specific information resources, including a Children's Court Bench Book and a sentencing resource for the County Court. We are uniquely placed to provide the research capability to support this specialised work.

Another challenge is the rapidly evolving and hyper linked-up society in which we exist. Like courts and tribunals, the College is part of a justice system which must respond to increasing interdependencies, complexity and ever changing needs.

One of our responses is to work at the intersection of law and other disciplines. The College embraces interdisciplinary learning and offers a rich diversity of information, ideas and experiences that are critical to ensuring the judiciary have the resources and skills they require to respond to their own current and future challenges. The recent Royal Commissions into Family Violence and Institutional Responses to Child Sexual Abuse draw attention to the complexity of issues facing our justice system. Significantly the recommendations from the Royal Commission into Family Violence highlight education, including judicial education, as a critical starting point for systemic transformation.

Our ground-breaking work on judicial wellbeing is another example of strategy in practice. There is a potentially rich, symbiotic relationship between evidence-based research and education; and this can be further enhanced by targeted dissemination of information. Each piece of the College's work in relation to judicial wellbeing has shaped and informed the next, creating an interconnected body of resources that can better serve the judiciary's needs. This commenced with the College's support of academic research; then delivering Australia's first comprehensive judicial wellbeing program, to launching a dedicated judicial wellbeing online resource, and by working closely with the jurisdictions and Court Services Victoria to deliver a confidential counselling service exclusively for Victorian judicial officers.

In the future, the College's operational success will be supported by its ability to seek appropriate value from its education, information and intellectual property. We have developed and delivered targeted educational programs for groups other than Victorian judicial officers, including the Fair Work Commission and the staff of the Supreme Court's Funds in Court Office. These opportunities allow us to develop our range of offerings, share our products with a broader audience and add value in the wider justice system.

Reflecting on the achievements of the past year and our plans for the future, it is clear we will never be immune to a changing world. But the College can embrace the opportunities it may offer. So we embark on our vision for coming years. In doing so, we strive, in the words of Shakespeare, to be 'masters of our fate'.

*Samantha Burchell*  
Chief Executive Officer

## Welcome New Board Members



### *The Honourable Justice Peter Kidd*

Justice Peter Kidd was appointed Chief Judge of the County Court of Victoria in September 2015. Prior to his appointment, he was the Senior Crown Prosecutor at the Office of Public Prosecutions and a member of the Victorian Bar for 20 years. He brings a wealth of legal experience, particularly in criminal law.

Between 2005 and 2008, Justice Kidd worked as an International Prosecutor in the War Crimes Chamber of the State Court of Bosnia and Herzegovina, and during this period obtained his Master of Laws from the University of Geneva.

He has actively contributed to teaching and law reform, among other things through his role as Director of the Sentencing Advisory Council and Simplification of Jury Directions Project.

Justice Kidd is a passionate supporter of the College and judicial education generally. This year, Justice Kidd spearheaded the expansion of College sentencing resources, which in coming months will include a collection of County Court sentencing decisions. This is an important step in improving accessibility of court decisions, which will support the delivery of justice. In February 2016, we were also fortunate to have Justice Kidd chair our program on Judicial Intervention: Managing Counsel.



### *Emeritus Professor Arie Freiberg AM*

Emeritus Professor Arie Freiberg AM was appointed to the College Board in November 2015. He is an authority on sentencing issues and the criminal justice system, having undertaken extensive research on sentencing theory, policy, and practice.

Emeritus Professor Freiberg was Dean of Law at Monash University from 2004 to 2012 and has served as a consultant to the Victorian, South Australian, Western Australian, and Federal governments on sentencing matters as well as the Australian Law Reform Commission and South African Law Reform Commission. In July 2004 he was appointed Chair of the Victorian Sentencing Advisory Council, and in February 2013 appointed Chair of the Tasmanian Sentencing Advisory Council.

Emeritus Professor Freiberg has worked closely with the College over a number of years, having presented at several sentencing and other workshops for the College. He is also a founding member of the Victorian Sentencing Manual editorial committee, and continues to support its ongoing development.

## Addressing the Key Issues

*Judicial Wellbeing*

*Family Violence*

*Leadership and Management*

*Human Rights*



## Judicial Wellbeing

*“The College’s work on judicial health is viewed nationally and internationally as an exemplar. In the long term, the health and wellbeing programs delivered by the College will support the Victorian judiciary, in achieving a sustained, rewarding and satisfying professional life.”*

*The Honourable Chief Justice Marilyn Warren AC*  
Supreme Court of Victoria

This year, the College undertook a range of initiatives that truly cemented its reputation as a leader among judicial educators in developing programs and resources to promote judicial health.

In August 2015, the College held an intensive two-day resilience-building program ‘Balancing the Demands of Judicial Life’ - designed to address the unique pressures of judicial work.

The program facilitated a discussion of judges’ lived experiences of work-related stress and, with presentations from experts and senior judicial officers, introduced a suite of evidence-based strategies to improve and maintain psychological health at the level of the individual and the court. Participants engaged in skills-based training in mindfulness meditation and other techniques for managing the impact of stress.

In May 2016, the College launched a dedicated judicial wellbeing website, providing a curated and indexed repository of local and international resources relevant to the social and psychological wellbeing of judicial officers. Since its launch, the website has received praise from judicial officers across Australia and overseas for the relevance and usefulness of the information provided. It has also garnered interest from a range of organisations and individuals interested in the promotion of psychological wellbeing within the broader legal profession, recognising the pivotal leadership role that the courts and the judiciary can play in destigmatising this important issue.

The College continues to support an empirical research project into judicial stress and wellbeing, being undertaken by Carly Schrever, a PhD researcher from the University of Melbourne, School of Psychology.

This project is the first to directly assess the nature, prevalence, severity, and sources of work-related stress among the Australian judiciary. It aims to identify evidence-based programs and initiatives which may be implemented across the judiciary to support sustained judicial wellbeing. In July 2016 data collection will commence within participating jurisdictions, and it is anticipated that the research will be published in 2018.



## Family Violence

*The College looks forward to ensuring comprehensive and regular education on family violence is prioritised for all courts in Victoria.*

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

Since then, the College has delivered three two-day workshops to enable all Victorian magistrates to participate in this important education program.

Through a series of presentations and practical exercises these workshops provided increased contextual awareness of family violence. This supports improved decision making and helped develop the judicial skills necessary to deal effectively with these complex and delicate cases. These workshops addressed the different social realities of people who come before the courts, and they assisted in the impartial delivery of justice.

At the August 2015 and February 2016 workshops, we were honoured to have former Victorian Equal Opportunity and Human Rights Commissioner Kate Jenkins address the issue of the relationship between gender equity and family violence.

It was also a privilege to have actor and writer Tammy Anderson perform a short excerpt from her play ‘I don’t wanna play house’ at all three programs. Among a range of important themes, this powerful play addressed some of the difficulties faced by Koori women in disclosing family violence.



Recognising the power of performance in communicating complex themes, and the earlier success of the play, we hosted a full performance of Tammy’s play in March 2016 as part of the Koori Twilight series. This performance was available to a broader audience than the earlier Magistrates’ Court programs, as we extended the invitation to court staff members who work in the family violence area or with members of the Koori community.

### **Royal Commission into Family Violence and the College**

The Judicial College of Victoria welcomes the recommendations of the Royal Commission into Family Violence, particularly their recognition of the importance of education in understanding the dynamics and complexities of family violence and the understanding that wide-scale and comprehensive work must be properly funded by the Victorian Government.

As a first step towards fulfilling the recommendations of the Royal Commission, the College will offer further family violence training to magistrates and to judicial officers in the Family and Federal Courts. The new program will ensure that any judicial officers who were unable to attend previous programs receive this critical training.

## Leadership and Management

*In response to the changing courts environment, the College is focusing on educational needs around judicial leadership and management, uniting judicial leaders with local and global experts in organisational leadership, governance, management and change.*

In February 2016 the College ran a twilight event on the challenges of managing and measuring court performance with Professor Ingo Keilitz, in collaboration with the Courts and Tribunals Academy at the Sir Zelman Cowen Centre, Victoria University. Dr Keilitz is President of CourtMetrics, a U.S. based consultancy specialising in managing and measuring performance in the justice sector, and former justice reform specialist at the World Bank.

In April 2016 we ran a one day workshop for 25 judicial officers on Collegial Leadership led by Professor Amanda Sinclair and Richard Searle. Amanda and Richard have worked together in previous and current positions at Melbourne Business School, University of Melbourne, assisting organisations and leadership teams across the public and private sector.

The College is continuing to develop programs on judicial leadership and wellbeing for the 2017 and 2018 curriculum.

## Human Rights

*“The truth is that explicit normative reasoning about rights is unfamiliar terrain to many judges, it’s difficult. The great value I find in foreign jurisprudence is actually just realising where your blind spots are, giving you imagination to deal with rights, not really giving you answers necessarily.”*

*Justice Kate O’Regan*

Formerly of the Constitutional Court of South Africa

In May, the College launched its new Charter of Human Rights Bench Book. Following a 2014 Charter conference co-hosted by the College, Chief Justice Marilyn Warren AC identified Charter jurisprudence as an underdeveloped area of knowledge and expressed the need to raise awareness of human rights issues. A Charter-litigation working group of legal professionals, headed by President Chris Maxwell AC of the Court of Appeal, Supreme Court of Victoria, also identified some reluctance by the profession to engage with Charter arguments. Both the Chief Justice and the working group suggested the College develop a central Charter resource for the benefit of all, and the idea was supported by the 2015 Charter Review report. The Charter of Human Rights Bench Book is the product of these discussions, and the culmination of the Charter work the College has undertaken in the last few years.

To celebrate the launch of the Bench Book, the College hosted a speech by Justice Kate O’Regan, a former judge of the acclaimed Constitutional Court of South Africa and world renowned academic, writer and advisor to national and international organisations. Justice Stephen McLeish of the Victorian Court of Appeal presented on the new Bench Book and the event was chaired by Acting Chief Justice Mark Weinberg. The launch event was a great success, attended by judicial officers and a broad cross-section of the legal profession. The College received tremendous feedback on the quality of Justice O’Regan’s speech and the event as a whole. Afterwards, the College had a number of requests from eminent Victorian lawyers and judges inviting Justice O’Regan to participate in further exchange of views on human rights litigation.

## Partnerships

*Throughout the year we have collaborated with a range of organisations to strengthen the connections between the judiciary, academia and the profession.*



## Asian Law Centre of Melbourne Law School

*“Understanding different cultural perspectives is the first step towards helping our courts and tribunals provide culturally appropriate services.”*

*The Honourable Martin Pakula MP*  
Attorney-General

### Asian Cultural Awareness

In February 2016, the College launched an innovative new program aimed at increasing Asian cultural awareness in Victorian courtrooms.

The program was opened by Attorney-General Martin Pakula MP, who enthusiastically welcomed the launch of this important event.

‘Asian Cultural Awareness in the Courtroom,’ a joint collaboration between the College and the Asian Law Centre of Melbourne Law School, aimed to provide judicial officers with an opportunity to identify the common issues which emerge in litigation involving parties with Asian backgrounds, and to discuss ways of overcoming those issues.

The College worked closely with Andrew Godwin, Associate Director at the Asian Law Centre, and leading judges of Victoria’s Commercial Court to develop this program. Focusing on China, Vietnam and Indonesia, the program outlined key elements of each country’s legal system to explain some of the different attitudes that parties from those countries sometimes have towards the nature of contracts, the credibility of witnesses or the use of interpreters and mediation. The program gave participants insight into how communication with litigants from these backgrounds can be improved. The College is exploring how future projects could build on the learnings from this program.

## Melbourne Law School



### Administrative Law in an Age of Statutes

In the same month, the College was pleased to deliver another event with Melbourne Law School. Chaired by Chief Justice Marilyn Warren AC, ‘Administrative Law in the Age of Statutes’ featured presentations from members of the judiciary, academia and the bar. Eminent speakers included New Zealand’s Chief Justice Dame Sian Elias GNZM, the Honourable Kenneth Hayne AC, and the Honourable William Gummow AC.

The program examined key issues facing judges hearing administrative law matters: legislative intention; jurisdictional error and jurisdictional facts; and the scope of *Wednesbury* unreasonableness. In closing, Laureate Emeritus Professor Cheryl Saunders AO commented that the topics “*undoubtedly represent some of the main themes for Australian administrative law and statutory interpretation, in fact in many ways I think they represent most of the main themes for our law as we presently have it.*”

## Victorian Institute of Forensic Medicine (VIFM)



### Forensic Medicine

In November 2015, the College in collaboration with VIFM hosted a two-day program highlighting the complexities and limitations of forensic medicine often presented in the courtroom.

Chaired by the Honourable John Coldrey QC, the program provided a unique insight into the work of VIFM. Experts in fields including forensic pathology, radiology, odontology, anthropology, and toxicology shared their knowledge and used real life examples to help explain the concepts, processes and procedures used by VIFM.

On day two, Senior Forensic Physician Dr Angela Williams led participants through a case study on sexual assault with Justice Robert Osborn, Court of Appeal, Supreme Court of Victoria and Deputy Chief Magistrate Felicity Broughton, Magistrates’ Court of Victoria. The session outlined the common myths and preconceptions associated with sexual assault and discussed what expert forensic evidence can and should be elicited in accordance with the admissibility provisions in the *Evidence Act 2008 (Vic)*.

## International Conversations



### From Australia to South Africa

Throughout its history, the College has endeavoured to foster links and engage in discussions with international judicial speakers. This year was no different, as the College hosted a speech by Justice Kate O’Regan, a former judge of the acclaimed Constitutional Court of South Africa and world renowned academic, writer and advisor to national and international organisations, for the launch event of our new Charter of Human Rights Bench Book.

In addition, in June 2016 the College enjoyed the privilege of arranging a lunch for Justice Dikgang Moseneke, the former Deputy Chief Justice of South Africa. Hosted at the Supreme Court of Victoria by Acting Chief Justice Chris Maxwell and attended by several Supreme Court judges, the lunch was a moving occasion thanks to Justice Moseneke’s warmth, insight and humour in discussing his remarkable life.

In conversation with the Supreme Court judges attending, Justice Moseneke spoke of his years in prison on Robben Island from age 15 for anti-apartheid activities, and of the education he undertook while in prison - both formally and through discussions with other freedom fighters about what makes a just society. He also spoke of his role in drafting South Africa’s Interim Constitution, his tenure as a judge on South Africa’s Constitutional Court for the last 15 years, and that Court’s role in balancing constitutional values with the will of the people in South Africa’s new democratic era.

These occasions provided our audience with a rich diversity of ideas and experience. The visits by Justices O’Regan and Moseneke have ignited interest in hearing from such notable international experts, and the College is looking into providing further opportunities to do so.



## Significant Snapshots

### An Unforgettable Weekend on Gunai Kurnai Land

*“The visit enabled us to gain, at first hand, a proper appreciation and understanding of the culture of, and issues affecting, the Gunai Kurnai people, and thus to enhance our appreciation of Indigenous culture, and the problems which our Koori communities are dealing with.”*

*The Honourable Justice Stephen Kaye AM*

Court of Appeal, Supreme Court of Victoria



Since the College's first Back to Country event in March 2011, judicial participants have consistently found these events a unique and valuable learning experience. It was a tremendous privilege for the College to offer judicial officers the opportunity to spend a weekend on Gunai Kurnai Land (Gippsland region) in November 2015.

Through direct cultural immersion, participants developed a deeper understanding of the Gunai Kurnai people's connection to Country and the central role this connection continues to play in contemporary Indigenous culture. Hearing the personal stories of Elders and Traditional Owners who accompanied participants to sites across the weekend allowed participants to build a greater understanding of the devastation resulting from cultural dislocation, and an appreciation of the Gunai Kurnai community's astounding resilience.

The highlight of the weekend was a visit to Wulgunggo Ngalu Learning Place in Yarram. Wulgunggo Ngalu provides Aboriginal men on a Community Correction Order with the opportunity to learn new skills and participate in programs and activities that help them address their offending behaviour, while reconnecting with or further strengthening their culture. As part of the visit, traditional dances were performed and stories were shared with judicial officers.

The weekend was the result of a collaborative effort between the College, the Victorian Judicial Officers' Aboriginal Cultural Awareness Committee (JOACAC), Kellawan (an Indigenous cultural relations organisation) and the Gunai Kurnai community. It provided a truly unforgettable learning experience for those who attended.





### *A Candid Look into Addictions and Substance Abuse*

This program brought together experts in the field of addiction recovery, including an international guest, David Best, a Professor of Criminology from Sheffield Hallam University in the UK. Participants examined effective local and international drug and alcohol treatment programs and received practical guidance, tips and inspiration on what they can do in the courtroom to help those who are drug and alcohol dependent.

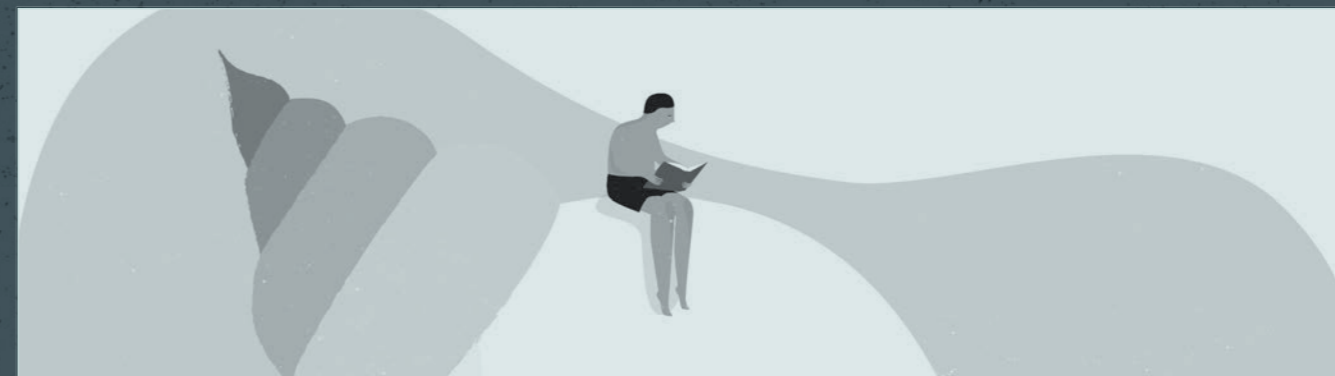
The program included a panel session where individuals who had been through the court and treatment systems and come 'clean' spoke candidly about what helped them and how they made it through. The panel members were brave and inspiring. They allowed the program's participants an important glimpse into their lives, and made it abundantly clear what difference judicial officers can make to the lives of those who come before them with addiction and substance abuse difficulties.

### *The Digital Future: Challenges and Opportunities*

In May 2016, the College engaged world-renowned thought leader Peter Williams from Deloitte Digital and Fabian Horton, Director of the virtual firm ConnectLaw, to leap into the digital age and dare to envisage the impact technology will have on our courts and tribunals in the next 5-10 years.

The thought-provoking and interactive forum made it clear that while technology will not automate the justice process and the role of judicial officers, it does have the opportunity to enhance the way justice works. Some of the benefits on the near horizon included better analysis and filtering of information, the use of online dispute resolution methods and the ability for the justice system to operate remotely. All these new initiatives have the potential to improve upon the delivery of court services and the administration of justice.

The forum generated much discussion of the endless possibilities and opportunities that technology can provide, and that change can only be driven from the development and acceptance of new ideas in this technological sphere.



### *Law and Literature Series: Celebrating the 150th Anniversary of Crime and Punishment*

In May 2016, the College held the first of our Law and Literature Series, with a celebration of the 150th anniversary of Fyodor Dostoevsky's novel *Crime and Punishment*. Judge Paul Grant chaired the evening, and journalist and presenter, Fiona Gruber, moderated discussion. Bronwyn Naylor, a criminal law expert, and Millicent Vladiv-Glover, a Russian literature expert, completed the panel. The lively discussion covered aspects of Dostoevsky's life and influences, the novel's reception in Russia when it was first published, the reform of the criminal justice system that took place at that time, and theories about the novel's various religious and psychological themes. The program was attended by judicial officers and members of the College's judgment writing faculty, including James Button, Gideon Haigh, and Chris Wallace-Crabb.

The next program in the series will be held in August 2016 where Andrea Durbach, the author of *Upington*, will discuss this true account of a murder trial in apartheid South Africa. We will also hold a Summer Reading session with writers Gideon Haigh and Alice Pung in late October.

### *Coroners' Intensive*

2015 saw the return of our two-day residential Coroners' Intensive program. Victorian coroners were joined by colleagues from the ACT, New South Wales, Queensland and New Zealand to work through topical issues facing the coronial jurisdiction.

Participants in the program workshopped how complex medical matters could be better managed, tackled recurrent themes in prescription deaths, and learned more about toxicology. They were also joined by members of Victoria Police's Family Violence Command unit to discuss how family violence could be better identified in the background of coronial matters. The College looks forward to another successful Coroners' Intensive in July 2016.



## Season of Learning 2015-16

Jury Directions Act 2015	13 July 2015
Metropolitan Prison Visit	31 July 2015
VCAT: Firm but Fair! Tribunal Craft	3 August 2015
Magistrates' Court of Victoria: The Intimate Terrorism of Family Violence	6-7 August 2015
Coroners' Intensive: Law and Practice in the Coronial Jurisdiction	12-14 August 2015
Koori Twilight: Closing the Gap: Confronting Indigenous Incarceration	13 August 2015
Koori Twilight: Recognising Traditional Owner Rights	18 August 2015
Magistrates and Tribunals Orientation	19-21 August 2015
20th Anniversary of the Court of Appeal	20 August 2015
Balancing the Demands of Judicial Life	31 August-1 September 2015
Judges and the Academy	4 September 2015
VCAT: Let's Settle this Matter: Compulsory Conferencing	7 September 2015
County Court Sunrise Series: Major Reforms for Sex Offence Trials	8 September 2015
County Court Sunrise Series: Counsel's Fees and Solicitors' Costs	15 September 2015
Commercial CPD Seminar: Civil Appeals in Victoria	21 September 2015
Supreme Court Lunch Seminar - Lord Igor Judge	5 October 2015
Speaking their Language: Young People and the Courtroom	19-20 October 2015
Commercial CPD Seminar: The Role of Courts in Commercial Arbitration	11 November 2015
Back to Country: A Weekend on Gunai Kurnai Land	13-15 November 2015
Forensic Medicine	23-24 November 2015
Children's Court: Child Protection Reforms	26 November 2015
Fair Work Commission Mentoring Program	2 December 2015
Active Rather than Passive: Clear Communication for VCAT Members	9 February 2016
Judicial Intervention: Managing Counsel	11 February 2016
Asian Cultural Awareness in the Courtroom: A Conversation on Cultural Intelligence	15 February 2016
Magistrates' Court of Victoria: The Intimate Terrorism of Family Violence	18-19 February 2016
Leadership and Management Series: Measuring and Managing Court Performance	24 February 2016
National Judicial Orientation Program	21-26 February 2016
Administrative Law in an Age of Statutes	26 February 2016
Funds in Court: Financial Abuse Series - Day 1 (Social Context)	2 March 2016
Australian Consumer Law: Comparing Remedial Regimes	8 March 2016
Funds in Court: Financial Abuse Series - Day 2 (Law and Process)	9 March 2016
Koori Twilight: Family Violence	17 March 2016
Commercial CPD Seminar: An International Commercial Court for Australia	13 April 2016
Addictions and Substance Abuse in Australia Today	15 April 2016
Leadership and Management Series: Collegial Leadership	22 April 2016
Magistrates' Court of Victoria: Summary Contested Hearings	29 April 2016
Children's Court Twilight: Aboriginal Placement Principles	5 May 2016
Launch Event: Charter of Human Rights Bench Book	10 May 2016
Law and Literature Series: 150th Anniversary of Crime and Punishment	12 May 2016
The Digital Future: Challenges and Opportunities	13 May 2016
Judges and the Academy	20 May 2016
Koori Twilight: Communicating with Indigenous clients	16 June 2016

## New and Emerging Initiatives

### *Extending our Reach*

This year saw the installation of a dedicated video-conferencing system in our Learning Centre. The College is grateful to the Magistrates' Court of Victoria for including us in its state-wide upgrade and roll-out of video-conferencing facilities.

The video-conferencing system fulfils a long-held desire of the College, and that of many judicial officers located at regional and suburban courts, for reliable remote access to our education programs.

In May 2016 the College used this new system for the first time at the Children's Court Twilight on Aboriginal Placement Principles, where the event was broadcast to judicial officers in the Latrobe Valley, Bendigo, Geelong and Ringwood. The College plans to take full advantage of the technology in the future.

### *Delivering on Demand*

This year, the College began developing and delivering targeted educational programs for groups other than Victorian judicial officers. These opportunities allow us to develop our range of offerings, share our products with a broader audience and add value in the wider justice system while supporting the College's financial stability.

Consistent with the strategic theme of ensuring sustainability, this 'fee-for-service' work will likely continue to be an important part of the College's work in the years ahead.

### *Mentoring Program for Fair Work Commission*

This Mentoring Program supports the transition of newly appointed Members, and junior staff members, to the Fair Work Commission.

The program comprised a one-day mentor-training workshop in December 2015 designed to help participants to develop skills in mentoring, particularly in communication and goal setting. To support both mentors and mentees, the College prepared a comprehensive '**Mentoring Manual**', designed to assist newly appointed Members to the Commission to take up their role in a smooth and supported manner.

The program provides a forum for Members and staff, who have come from diverse backgrounds, to ask for assistance and reflect on their practice.

### *Financial Abuse Series for Funds in Court Office, Supreme Court of Victoria*

This year, the College collaborated with the Supreme Court's Funds in Court Office to develop two half-day programs on Financial Abuse. These were delivered in March 2016 to a group of 30 Funds in Court staff. In the first program, participants learned about the nature and prevalence of elder and financial abuse in Victorian society, while the second program focused on issues such as capacity, Powers of Attorney, and guardianship. We were delighted to have the support of experienced speakers such as Justice Rita Zammit, Deputy President Genevieve Nihill AM, and Claire McNamara from the Office of the Public Advocate.

This was the first time the College had developed programs exclusively for a non-judicial audience. The success of these programs demonstrates that the relevance of our work extends beyond judicial officers, and we look forward to future collaborations.

## Research and Publications

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



### Charter of Human Rights Bench Book Launch

In May 2016, the College launched the new Charter of Human Rights Bench Book. The Bench Book was researched and written in collaboration with an editorial committee of judicial officers, as well as human rights experts from the Victorian Equal Opportunity and Human Rights Commission, the Law Institute of Victoria and the Victorian Government Solicitor's Office. The Bench Book covers each Charter right as well as the operative provisions of the Charter, such as those on statutory interpretation, the obligations of public authorities, and the justified limitation of rights.



### 800th Anniversary of the Magna Carta

In April 2016, the College released the fourth edition of its Journal, edited by the Honourable Kenneth Hayne AC.

This volume features a collection of papers celebrating the 800th anniversary of the sealing of the Magna Carta. It comprises speeches delivered in Melbourne by judges and legal academics, as well as essays by students at Melbourne Law School as part of a special research subject on the Magna Carta.

### Keeping Up to Date

During this year, we have published frequent revisions to the Criminal Charge Book, the Criminal Proceedings Manual and the Sentencing Manual to keep these vital publications up to date in response to new case law and legislation.

On 1 July 2015, the *Crimes Amendment (Sexual Offences and Other Matters) Act 2014* introduced major changes to the content and structure of Victoria's main sexual offences and introduced the new 'course of conduct' type of offence to deal with sexual offending against a single victim on multiple occasions. These changes led to updates to our discussion of procedural law and charging practices in the **Criminal Proceedings Manual** and new directions in the **Criminal Charge Book** for judges to use when these new offences come before the court.

The Court of Appeal has continued to provide guidance on key issues in sentencing law, such as when to use Community Correction Orders, the effects of mental impairments on sentencing and the treatment of parity between co-offenders. College researchers have worked to keep the **Victorian Sentencing Manual** up to date in response to these developments.

The Court of Appeal has also started to decide appeals in relation to cases that were governed by the *Jury Directions Act 2013*. This legislation significantly changed the landscape in relation to jury directions practices and these cases provide important guidance on the operation and impact of that Act, which has been reflected in new additions to the **Criminal Charge Book**.

The High Court has also published several critical decisions, including *Smith v R* [2015] HCA 27 on the consequences of a jury revealing its division of opinion, and *IMM v R* [2016] HCA 14, on how courts assess probative value under the *Evidence Act 2008*. Both of these decisions had a significant impact on Victorian law, and so led to significant updates to the College's publications.

## Developing our Portfolio

### Children's Court Bench Book

In 2016-2017, we will work with the Children's Court of Victoria to develop a new **Children's Court Bench Book**. The Children's Court is a highly specialised jurisdiction which deals with sensitive matters, including criminal acts by children and applications for protection and care of children at risk. The protection jurisdiction has been the subject of several major reviews in recent years, including the Victorian Law Reform Commission's **Review into Child Protection Legislation** in 2009 – 2010 and **Protecting Victoria's Vulnerable Children** report in 2011-2012. The Court has also seen major legislative change with the commencement of the main parts of the *Children, Youth and Families Amendment (Permanent Care and Other Matters) Act 2014* on 1 March 2016.

This new publication will supplement the highly regarded Children's Court research materials by reserve Magistrate Peter Power OAM and will provide magistrates with the quick reference material they need in this busy, specialised and changing jurisdiction. The Bench Book is expected to be launched in the first half of 2017.

### New Sentencing Resource

For many years, the College has produced summaries of Victorian Court of Appeal sentencing decisions. In 2016-17, as part of Justice Peter Kidd's drive for improved accessibility of decisions, we will expand this collection to include County Court sentencing decisions.

Every year, the County Court imposes sentences on over 400 occasions. This generates a valuable body of sentencing practice which, until now, has been difficult to review and examine other than through aggregate sentencing statistics. This new initiative will help sentencing judges and practitioners assess where a case sits relative to other similar cases, which will improve consistency in decision making and help practitioners provide accurate advice to their clients.

### Disability Bench Book

This year, the College worked in partnership with the Victorian Equal Opportunity and Human Rights Commission to produce a new **Disability Bench Book**. This project fulfils one of the recommendations from the Commission's earlier report, **Beyond doubt: the experiences of people reporting crime**.

This Bench Book examines the impact of various disabilities, and provides practical suggestions on how judicial officers can adapt proceedings to maximise a witness' or party's participation. The Bench Book is expected to be launched in late 2016.

### Portfolio of Bench Books and Manuals

Children's Court Bench Book	Forthcoming
Civil Juries Charge Book	2013-current
Civil Procedure Bench Book	2010-current
Disability Bench Book	Forthcoming
Family Violence Bench Book	2009-current
Charter of Human Rights Bench Book	2016-current
Open Courts Bench Book	2013-current
Personal Safety Intervention Orders Bench Book	2011-current
Serious Injury Bench Book	2015-current
Sexual Assault Manual	2007-current
Uniform Evidence Manual	2009-current
Victorian Criminal Charge Book	2007-current
Victorian Criminal Proceedings Manual	2009-current
Victorian Sentencing Manual	2004-current

[www.judicialcollege.vic.edu.au/publications](http://www.judicialcollege.vic.edu.au/publications)

# Our People

## Board Members as at 30 June 2016

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

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

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

**His Honour Chief Magistrate Peter Lauritsen**  
*Magistrates' Court of Victoria*

**Emeritus Professor Arie Freiberg AM**

**Professor Susan Long**

## Judicial Steering and Editorial Committee Members

Deputy President Catherine Aird  
Justice David Ashley AM  
Senior Member Margaret Baird  
Deputy President Heather Barker  
Justice David Beach  
Justice Bernard Bongiorno AO  
Magistrate Jennifer Bowles  
Deputy Chief Magistrate Felicity Broughton  
Senior Member Susan Burdon-Smith  
Magistrate Rosemary Carlin  
Judge Amanda Chambers  
Magistrate Ann Collins  
Justice Michael Croucher  
Justice Jane Dixon  
Judge Carolyn Douglas  
Justice James Elliott  
Magistrate Caitlin English  
Magistrate Rose Falla  
Senior Member Mark Farrelly  
Justice Jack Forrest  
Justice Terry Forrest  
Judge Mark Gamble  
Judge Elizabeth Gaynor  
Magistrate Jane Gibson  
Justice Timothy Ginnane  
Magistrate Anne Goldsbrough  
Judge Paul Grant  
Judge Ian Gray  
Judge Frank Gucciardo  
Judge Felicity Hampel  
Coroner Jacqui Hawkins  
Magistrate Kate Hawkins  
Regional Coordinating Magistrate Fiona Hayes  
Magistrate Gail Hubble  
Magistrate Audrey Jamieson  
Justice Stephen Kaye AM  
Judge Maree Kennedy  
Justice Peter Kidd

Magistrate Cathy Lamble  
Deputy President Heather Lambrick  
Chief Magistrate Peter Lauritsen  
Magistrate Gerard Lethbridge  
Senior Member Michael Levine  
Senior Member Margaret Lothian  
Deputy President Ian Lulham  
Judge Richard Maidment  
Justice Chris Maxwell AC  
Magistrate Ann McGarvie  
Justice Stephen McLeish  
Magistrate Jo Metcalf  
Judge Philip Misso  
Judge Jeanette Morrish  
Deputy Chief Magistrate Daniel Muling  
Judge Gerard Mullaly  
Deputy President Genevieve Nihill AM  
Judge Christopher O'Neill  
Judge David Parsons  
Magistrate Tony Parsons  
Judge Jane Patrick  
Deputy Chief Magistrate Jelena Popovic  
Magistrate Roslyn Porter  
Senior Member Ian Proctor  
Judge Sue Pullen  
Justice Robert Redlich  
Magistrate Charlie Rozencwajg  
Judge Frank Saccardo  
Judge Meryl Sexton  
Magistrate Pauline Spencer  
Senior Member Bernadette Steele  
Judge Mark Taft  
Justice Pamela Tate  
Regional Coordinating Magistrate Susan Wakeling  
Chief Justice Marilyn Warren AC  
Justice Mark Weinberg  
Magistrate Francis Zemljak



## Staff as at 30 June 2016

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

### Research and Publications

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

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

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

**Lisa Lee** LLB (Hons), BA (Hons)  
*Senior Research Officer*

**Lena Sokolic** LLB (Hons), LLM, Grad Dip Legal Practice  
*Research Officer*

### Education

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

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

**Carly Schrever** BSci, LLB, MPsych/PhD Candidate  
*Judicial Wellbeing Project Advisor*

**Cassie Carter** BSci, LLB (Hons), LLM, Grad Dip Legal Practice  
*Program Manager*

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

**Kelly Avice** BA (International Studies/Politics)  
*Project Officer*

**Terryn Wood** BPsySc (Hons)  
*Events and Marketing Officer*

### Communications

**Aimee Foo** BBus (Hons), AdvDip Advtg, Grad Cert Media  
*Communications and Marketing Coordinator*

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

### Operations

**Linda Barbera** BA (Criminal Justice)  
*Acting Operations Manager*

**Kylie Pearse**  
*PA to the CEO and Program Support*

**Marianne Govic** BA, MA (International Relations)  
*Operations Officer*

### Interns for 2015/16

**Skye Fantin**  
*La Trobe University*

**Kathleen Phelan**  
*University of Melbourne*

**Leo Bailey**  
*University of Melbourne*

**Tom O'Bryan**  
*University of Melbourne*

**Andrix Lim**  
*Leo Cussen Centre for Law*

# Financial Report

For the financial year ended 30 June 2016

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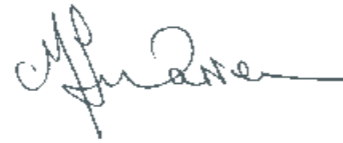
# Chair, Board Members, Accountable Officer and Chief Finance and Accounting Officer's Declaration

We certify that the attached financial statements for the Judicial College of Victoria have been prepared in accordance with Standing Direction 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.


We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2016 and financial position of the College as at 30 June 2016.

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 6 October 2016.



*The Honourable Chief Justice Marilyn Warren AC*  
Chair of the Board of the Judicial College of Victoria  
Judicial College of Victoria  
Melbourne  
6 October 2016



*Professor Susan Long*  
Board Member  
Judicial College of Victoria  
Melbourne  
6 October 2016



*Ms Samantha Burchell*  
Chief Executive Officer  
Accountable Officer  
Judicial College of Victoria  
Melbourne  
6 October 2016



*Mr Michael Almond*  
Chief Finance and Accounting Officer  
Judicial College of Victoria  
Melbourne  
6 October 2016

# Financial Statements

## *Comprehensive Operating Statement*

for the financial year ended 30 June 2016

	Notes	2016 \$	2015 \$
<b>CONTINUING OPERATIONS</b>			
<b>Income from transactions</b>			
Grants	2	2,098,600	2,373,142
<b>Total income from transactions</b>		<b>2,098,600</b>	2,373,142
<b>Expenses from transactions</b>			
Employee expenses	3(a)	1,611,987	1,582,958
Depreciation	3(b)	47,658	42,511
Interest expense	3(c)	1,179	1,025
Supplies and services	3(d)	401,564	676,396
<b>Total expenses from transactions</b>		<b>2,062,388</b>	2,302,890
<b>Net result from transactions (net operating balance)</b>		<b>36,212</b>	70,252
<b>Other economic flows included in net result</b>			
Other gains/(losses) from other economic flows	4	8,850	8,595
<b>Total other economic flows included in net result</b>		<b>8,850</b>	8,595
<b>Net result</b>		<b>45,062</b>	78,848
<b>Comprehensive result</b>		<b>45,062</b>	78,848

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



# Financial Statements

## Balance Sheet

as at 30 June 2016

	Notes	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Financial assets</b>			
Petty Cash		200	200
Trust Fund Balance	17, 1(s)	561,124	621,647
Receivables	5, 1(s)	849,674	698,383
<b>Total financial assets</b>		<b>1,410,998</b>	1,320,230
<b>Non-financial assets</b>			
Prepayments	7	7,900	2,630
Plant and equipment	6	206,077	237,490
<b>Total non-financial assets</b>		<b>213,977</b>	240,120
<b>TOTAL ASSETS</b>		<b>1,624,975</b>	1,560,350
<b>LIABILITIES</b>			
Payables	8	52,597	68,852
Borrowings	9	23,116	12,454
Provisions	10	364,892	339,736
<b>Total liabilities</b>		<b>440,605</b>	421,042
<b>NET ASSETS</b>		<b>1,184,370</b>	1,139,308
<b>EQUITY</b>			
Accumulated surplus		846,993	801,931
Contributed capital		337,377	337,377
<b>NET WORTH</b>		<b>1,184,370</b>	1,139,308

- Commitments for expenditure	13
- Contingent assets and contingent liabilities	14

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

## Statement of Changes in Equity

for the financial year ended 30 June 2016

	Accumulated Surplus \$	Contributed Capital \$	Total \$
<b>Balance at 1 July 2014</b>	723,083	395,488	1,118,571
Net result for year	78,848	-	78,848
Transfer of Contributed Capital to Parent Entity	-	(58,111)	(58,111)
<b>Balance at 30 June 2015</b>	801,931	337,377	1,139,308
Net result for year	45,062	-	45,062
<b>Balance at 30 June 2016</b>	<b>846,993</b>	<b>337,377</b>	<b>1,184,370</b>

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

# Financial Statements

## Cash Flow Statement

for the financial year ended 30 June 2016

	Notes	2016 \$	2015 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Receipts</i>			
Receipts from Court Services Victoria		1,947,308	2,399,223
<b>Total receipts</b>		<b>1,947,308</b>	2,399,223
<i>Payments</i>			
Payments to suppliers and employees		(2,003,394)	(2,322,415)
Interest and other costs of finance paid		(1,179)	(1,025)
<b>Total payments</b>		<b>(2,004,573)</b>	(2,323,440)
<b>Net cash flows from/(used in) operating activities</b>	16(b)	<b>(57,265)</b>	75,783
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of non-financial assets		(27,557)	-
Sale of non-financial assets		13,636	
<b>Net cash flows from/(used in) investing activities</b>		<b>(13,921)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		16,513	-
Repayment of finance leases		(5,850)	(5,530)
<b>Net cash flows from/(used in) financing activities</b>		<b>10,663</b>	(5,530)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(60,523)</b>	70,253
Cash and cash equivalents at the beginning of the financial year	16(a)	621,847	551,594
<b>Cash and cash equivalents at the end of the financial year</b>	16(a)	<b>561,324</b>	621,847

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

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# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 1

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These annual financial statements represent the audited general purpose financial statements for the Judicial College of Victoria (JCV) for the period ending 30 June 2016. The purpose of the report is to provide users with information about JCV's stewardship of resources entrusted to it.

#### (A) Statement of compliance

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

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied.

Accounting policies are selected and applied in a manner, which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

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

These annual financial statements were authorised for issue by the Accountable Officer of the JCV on 6 October 2016.

#### (B) Basis of accounting preparation and measurement

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

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

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

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

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

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

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

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

For the purpose of fair value disclosures, the JCV has determined classes of assets and liabilities on the basis of

the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

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

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

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

#### (C) Reporting entity

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

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

Its principal address is:

#### Judicial College of Victoria

7/223 William Street  
Melbourne VIC 3000

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

A description of the nature of the JCV's operations and its principal activities is included in the Highlights on pages 2–21 that does not form part of these financial statements.

#### Objectives and funding

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

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

The JCV is funded for the provision of outputs consistent with its statutory function. Funds are accrual-based grants derived from monies appropriated annually by Parliament through Court Services Victoria (CSV) through to 30 June 2016.

#### (D) Scope and presentation of financial statements

##### Comprehensive operating statement

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

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

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

##### Balance sheet

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

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

## Cash flow statement

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

## Statement of changes in equity

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

## Rounding

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

## (E) Changes in accounting policies

Subsequent to the 2014-15 reporting period, new and revised Standards have been adopted in the current period as outlined in note 1 (S). There has been no financial impact on the existing financial disclosures or on comparative information from the adoption of these new and revised standards.

## (F) Income from transactions

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

## Grants from Court Services Victoria

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

## Fair Value of Services Provided by Court Services Victoria

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

## Other income

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

## (G) Expenses from transactions

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

## Employee expenses

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

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

## Superannuation

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

## Depreciation

All plant, equipment and motor vehicles that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Refer to Note 1(K) for depreciation policy for leasehold improvements.

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

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

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

## Interest expense

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

## Other operating expenses

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

## Supplies and services

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

## (H) Other economic flows included in the net result

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

## Net gain/(loss) on non-financial assets

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

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

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

## Impairment of non-financial assets

Non-financial physical assets with indefinite useful lives are tested annually for impairment (as described below) and whenever there is an indication that the asset may be impaired.

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

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

amortisation, if no impairment loss had been recognised in prior years.

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

## Other gains/(losses) from other economic flows

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

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

## (I) Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the JCV's activities, certain financial assets and financial liabilities arise from statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*. For example, statutory payables arising from taxes do not meet the definition of financial instruments, as they do not arise under contract.

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

The following refers to financial instruments unless otherwise stated.

## CATEGORIES OF NON-DERIVATIVE FINANCIAL INSTRUMENTS

### Loans and receivables

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

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



# Notes to the Financial Statements

for the financial year ended 30 June 2016

## Financial liabilities at amortised cost

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

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

## (J) Financial assets

### Cash and deposits

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

### Receivables

Receivables consist of:

- statutory receivables, such as amounts owing from CSV.

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

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

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

### Impairment of financial assets

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

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality

using estimates, averages, and other computational methods in accordance with AASB 136 *Impairment of Assets*.

## (K) Non-financial assets

### Plant and equipment

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

The initial cost for non-financial physical assets under a finance lease (refer to note 1(M)) is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

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

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

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

### Leasehold improvements

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

## OTHER NON-FINANCIAL ASSETS

### Prepayments

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

## (L) Liabilities

### Payables

Payables consist of:

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

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost (refer to Note 1(I)). Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from a contract.

### Borrowings

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

### Provisions

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

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

## Employee benefits

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

### (i) Wages and salaries and annual leave

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

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

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

### (ii) Long service leave

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

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

The components of this current LSL liability are measured at:

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

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

Any gain or loss following revaluation of the present value of non current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an other economic flow (refer to Note 1 (H)).

# Notes to the Financial Statements

for the financial year ended 30 June 2016

## (iii) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee decides to accept an offer of benefits in exchange for the termination of employment. The College recognises termination benefits when it is demonstrably committed to either terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

## On-costs

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

## (M) Leases

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

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

## Finance leases - JCV as lessee

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

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

## (N) Equity

### Contribution by owners

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

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

## (O) Commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed by way of a note (refer to Note 13 *Commitments for expenditure*) at their nominal value and exclusive of the goods and services tax (GST) payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

## (P) Contingent assets and contingent liabilities

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

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

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

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

## (R) Events after the reporting period

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

There were no significant events occurring after reporting date to be reported as at 30 June 2016.

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

### Current reporting period

The following amending standards were effective for the 2015/16 reporting period and were considered to have insignificant impacts on public sector reporting more generally and the College in particular.

- AASB 2014/5 Amendments to Australian Accounting Standards arising from AASB 15;
- AASB 2014/8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]

### Future reporting period

As at 30 June 2016, the following standards and interpretations that are applicable to the JCV had been issued but were not mandatory for financial year ending 30 June 2016. Standards and interpretations that are not applicable to the JCV have been omitted. The JCV has not early adopted these standards.

# Notes to the Financial Statements

for the financial year ended 30 June 2016

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
<b>AASB 15 Revenue from Contracts with Customers</b>	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 January 2018	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.
<b>AASB 9 Financial Instruments</b>	The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	1 January 2018	<p>The assessment has identified that the financial impact of available for sale (AFS) assets will now be reported through other comprehensive income and no longer recycled to the profit and loss.</p> <p>While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.</p>
<b>AASB 16 Leases</b>	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on the balance sheet.	1 January 2019	<p>The assessment has indicated that as most operating leases will come on balance sheet, recognition of lease assets and lease liabilities will cause net debt to increase.</p> <p>Depreciation of lease assets and interest on lease liabilities will be recognised in the income statement with marginal impact on the operating surplus.</p> <p>The amounts of cash paid for the principal portion of the lease liability will be presented within financing activities and the amounts paid for the interest portion will be presented within operating activities in the cash flow statement.</p> <p>No change for lessors.</p>

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on public sector entity financial statements
<b>AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, AASB 124 &amp; AASB 1049]</b>	The Amendments extend the scope of AASB 124 Related Party Disclosures to not-for-profit public sector entities. A guidance has been included to assist the application of the Standard by not-for-profit public sector entities.	1 January 2016	The amending standard will result in extended disclosures on the entity's key management personnel, and the related party transactions.

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2015-16 reporting period (as listed below). In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on public sector reporting. The AASB Interpretation in the list below is also not effective for the 2015-16 reporting period and is considered to have insignificant impacts on public sector reporting generally and the College in particular.

- AASB 1057 Application of Australian Accounting Standards
- AASB 2015-2 Amendments to Australian Accounting Standards – *Disclosure Initiative: Amendments to AASB 101* [AASB 7, AASB 101, AASB 134 & AASB 1049]
- AASB 2016-2 Amendments to Australian Accounting Standards – *Disclosure Initiative: Amendments to AASB 107*
- AASB 2015-9 Amendments to Australian Accounting Standards – *Scope and Application Paragraphs* [AASB 8, AASB 133 & AASB 1057]



# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 2

### INCOME FROM TRANSACTIONS

	2016	2015
Grants	\$	\$
Court Services Victoria	2,098,600	2,373,142
<b>Total grants</b>	<b>2,098,600</b>	2,373,142
<b>Total income</b>	<b>2,098,600</b>	2,373,142

## NOTE 3

### EXPENSES FROM TRANSACTIONS

#### (a) Employee expenses

Post employment benefits		
Defined contribution superannuation expense	126,774	129,796
Termination benefits	-	-
Salaries, wages and long service leave	1,399,762	1,360,529
Other on-costs (fringe benefits tax, payroll tax and workcover levy)	85,452	92,633
<b>Total employee expenses</b>	<b>1,611,987</b>	1,582,958

#### (b) Depreciation

Leasehold Improvements	29,581	26,241
Plant and equipment	12,159	11,099
Motor vehicles	5,918	5,171
<b>Total depreciation</b>	<b>47,658</b>	42,511

#### (c) Interest expense

Interest on finance leases	1,179	1,025
Other interest expense	-	-
<b>Total interest expense</b>	<b>1,179</b>	1,025

#### (d) Other operating expenses

Supplies and services		
Purchase of supplies and consumables	127,234	157,000
Purchase of services	165,571	289,502
Maintenance	4,909	9,613
Judicial training	103,851	220,281
Other (rent and associated costs)	-	-
<b>Total supplies and services</b>	<b>401,564</b>	676,396

## NOTE 4

### OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

	2016	2015
	\$	\$
Net gain on disposal of leased motor vehicle	2,322	-
Net gain/(loss) arising from revaluation of long service leave liability <sup>(i)</sup>	6,528	8,595
<b>Total other gains/(losses) from other economic flows</b>	<b>8,850</b>	8,595

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

## NOTE 5

### RECEIVABLES

#### Current receivables

Service Receivables	550	
<b>Statutory</b>		
Amount owing from Victorian Government <sup>(i)</sup>	815,482	663,558
<b>Total current receivables</b>	<b>816,032</b>	663,558

#### Non-current receivables

<b>Statutory</b>		
Amount owing from Victorian Government <sup>(i)</sup>	33,642	34,825
<b>Total non-current receivables</b>	<b>33,642</b>	34,825
<b>Total receivables</b>	<b>849,674</b>	698,383

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

## NOTE 6

### PLANT AND EQUIPMENT

#### Table 6.1 Public Safety and Environment Purpose Group - Carrying amounts<sup>(i)</sup>

	2016	2015
	\$	\$
<b>Leasehold Improvements</b>		
Leasehold improvements at fair value	90,922	120,502
<b>Plant and equipment</b>		
Plant and equipment at fair value	92,252	104,409
<b>Motor vehicle under finance lease</b>		
Motor vehicle under finance lease at fair value	22,904	12,579
<b>Net carrying amount of plant and equipment</b>	<b>206,077</b>	237,491

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

**Table 6.2: Gross carrying amounts and accumulated depreciation**

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$
Leasehold improvements at fair value	177,448	177,448	86,527	56,946	90,922	120,502
Plant and equipment at fair value	138,207	138,207	45,956	33,797	92,252	104,409
Motor vehicle under finance lease at fair value	27,557	27,230	4,653	14,651	22,904	12,579
	<b>343,212</b>	342,885	<b>137,135</b>	105,394	<b>206,077</b>	237,491

**Table 6.3: Public Safety and Environment Purpose Group - Movements in carrying amounts<sup>(i)</sup>**

	Leasehold improvements at fair value		Plant and equipment at fair value		Motor vehicle under finance lease at fair value		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	120,502	199,209	104,409	121,154	12,579	17,750	237,491	338,113
Additions	-	-	-	-	27,557	-	27,557	-
Disposals	-	(52,465)	-	(5,646)	(11,314)	-	(11,314)	(58,111)
Depreciation	(29,581)	(26,241)	(12,159)	(11,099)	(5,918)	(5,171)	(47,658)	(42,511)
<b>Closing balance</b>	<b>90,921</b>	120,502	<b>92,250</b>	104,409	<b>22,904</b>	12,579	<b>206,076</b>	237,491

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

**Table 6.4 Aggregated depreciation recognised as an expense during the year<sup>(i)</sup>**

	2016	2015
	\$	\$
Leasehold improvement at fair value	29,581	26,241
Plant and equipment at fair value	12,159	11,099
Motor vehicle under finance lease at fair value	5,918	5,171
	<b>47,658</b>	42,511

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

**Table 6.5 Fair value measurement hierarchy for assets as at 30 June 2016**

	Carrying amount as at 30 June 2016	Fair value measurement at end of reporting period using:		
		Level 1 <sup>(i)</sup>	Level 2 <sup>(i)</sup>	Level 3 <sup>(i)</sup>
<b>Leasehold improvements</b>				
Leasehold improvements at fair value	90,922	-	-	90,922
	<b>90,922</b>	-	-	<b>90,922</b>
<b>Plant and equipment</b>				
Plant and equipment at fair value	92,252	-	-	92,252
	<b>92,252</b>	-	-	<b>92,252</b>
<b>Motor vehicle under finance lease</b>				
Motor vehicle under finance lease at fair value	22,904	-	-	22,904
	<b>22,904</b>	-	-	<b>22,904</b>

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

There have been no transfers between levels during the period.

**Table 6.6 Fair value measurement hierarchy for assets as at 30 June 2015**

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

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

**Table 6.7 Reconciliation of Level 3 fair value for 2015**

	Leasehold Improvements	Plant and Equipment	Motor Vehicles
<b>2016</b>			
<b>Opening balance</b>	120,502	104,409	12,579
Additions	-	-	27,557
Disposals	-	-	(11,314)
Depreciation	(29,581)	(12,158)	(5,918)
<b>Closing balance</b>	<b>90,920</b>	<b>92,252</b>	<b>22,904</b>

**Table 6.8 Reconciliation of Level 3 fair value for 2015**

	Leasehold Improvements	Plant and Equipment	Motor Vehicles
<b>2015</b>			
<b>Opening balance</b>	199,209	121,154	17,750
Additions	-	-	-
Disposals	(52,465)	(5,646)	-
Depreciation	(26,241)	(11,099)	(5,171)
<b>Closing balance</b>	<b>120,502</b>	<b>104,409</b>	<b>12,579</b>

# Notes to the Financial Statements

for the financial year ended 30 June 2016

Table 6.9 Description of significant unobservable inputs to Level 3 valuations

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

## NOTE 7

### OTHER NON-FINANCIAL ASSETS

	2016	2015
<b>Current other assets</b>	\$	\$
Prepayments	7,900	2,630
<b>Total current other assets</b>	<b>7,900</b>	2,630

## NOTE 8

### PAYABLES

#### Current payables

##### Contractual

	2016	2015
	\$	\$
Supplies and services administrative	29,128	54,737
Supplies and services Judicial training	-	-
Employee benefits	23,161	14,115
<b>Total contractual</b>	<b>52,289</b>	68,852

##### Statutory

Taxes payable	308	-
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<b>Total payables</b>	<b>52,597</b>	68,852
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#### (a) Maturity analysis of payables

Refer to table 15.2 in note 15.

#### (b) Nature and extent of risk arising from payables

Refer to table 15.3 in note 15.

## NOTE 9

### BORROWINGS

#### Current borrowings

	2016	2015
	\$	\$
Lease liabilities <sup>(i)</sup> (note 12)	5,559	5,180
<b>Total current borrowings</b>	<b>5,559</b>	5,180

#### Non-current borrowings

Lease liabilities <sup>(i)</sup> (note 12)	17,557	7,274
<b>Total non-current borrowings</b>	<b>17,557</b>	7,274
<b>Total borrowings</b>	<b>23,116</b>	12,454

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

#### (a) Maturity analysis of interest bearing liabilities

Refer to table 15.2 in Note 15.

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

Refer to table 15.3 in Note 15.



# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 10

PROVISIONS	2016	2015
Current provisions	\$	\$
Employee benefits <sup>(i)</sup> (note 10(a)) - annual leave		
Unconditional and expected to settle within 12 months <sup>(ii)</sup>	91,843	73,181
Unconditional and expected to settle after 12 months <sup>(iii)</sup>	-	-
Employee benefits <sup>(i)</sup> (note 10(a)) - long service leave		
Unconditional and expected to settle within 12 months <sup>(ii)</sup>	32,610	21,598
Unconditional and expected to settle after 12 months <sup>(iii)</sup>	151,768	153,251
	276,221	248,030
Provisions related to employee benefit on-costs (note 10(a))		
Unconditional and expected to be settled within 12 months <sup>(ii)</sup>	31,120	26,641
Unconditional and expected to be settled after 12 months <sup>(iii)</sup>	23,909	30,240
	55,029	56,881
<b>Total current provisions</b>	<b>331,250</b>	304,911
<b>Non-current provisions</b>		
Employee benefits <sup>(i)</sup> (note 10(a))	29,063	31,050
Employee benefits on-costs (note 10(a) and note 10(b))	4,579	3,775
<b>Total non-current provisions</b>	<b>33,642</b>	34,825
<b>Total provisions</b>	<b>364,892</b>	339,736
<b>(a) Employee benefits and related oncosts <sup>(i)</sup></b>		
<b>Current employee benefits</b>		
Annual leave	91,843	73,181
Long service leave	184,378	174,849
<b>Non-current employee benefits</b>		
Long service leave	29,063	31,050
<b>Total employee benefits</b>	<b>305,284</b>	279,080
Current on-costs	55,029	56,881
Non-current on-costs	4,579	3,775
<b>Total on-costs</b>	<b>59,608</b>	60,656
<b>Total employee benefits and related on-costs</b>	<b>364,892</b>	339,736

Notes:

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

(ii) The amounts disclosed are nominal amounts.

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

## (b) Movement in provisions

	On-costs 2016	Total 2016
	\$	\$
<b>Opening balance</b>	60,656	60,656
Impact of restatement of prior year balance following remeasurement	-	-
Additional provisions recognised	16,632	16,632
Reduction arising from payments/other sacrifices of future economic benefits	(17,680)	(17,680)
<b>Closing balance</b>	<b>59,608</b>	<b>59,608</b>
Current	55,029	55,029
Non-current	4,579	4,579
	<b>59,608</b>	<b>59,608</b>

## NOTE 11

### SUPERANNUATION

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

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

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

	Paid Contribution for the Year		Contribution Outstanding at Year End	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Defined contribution plans:</b>				
VicSuper	75,707	78,424	1,093	-
Various other funds	49,229	51,372	745	-
<b>Total</b>	<b>124,936</b>	129,796	<b>1,838</b>	-

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 12

### LEASES

#### Disclosure for lessees - finance leases

##### Leasing arrangements

Finance lease relates to a motor vehicle with a lease term of 34 months. The JCV has options to purchase the motor vehicle for a nominal amount at the conclusion of the lease agreement.

	Minimum future lease payments		Present value of minimum future lease payments	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Finance lease liabilities payable</b>				
Not longer than one year	6,509	6,559	5,559	5,180
Longer than one year but not longer than five years	18,247	6,699	17,557	7,274
<b>Minimum future lease payments<sup>(i)</sup></b>	<b>24,756</b>	<b>13,258</b>	<b>23,116</b>	<b>12,454</b>
Less future finance charges	1,640	804	-	-
<b>Present value of minimum lease payments</b>	<b>23,116</b>	<b>12,454</b>	<b>23,116</b>	<b>12,454</b>
Included in the financial statements as:				
Current borrowings lease liabilities (note 9)			5,559	5,180
Non-current borrowings lease liabilities (note 9)			17,557	7,274
			<b>23,116</b>	<b>12,454</b>

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

#### Disclosure for lessees - operating leases

There were no commitments for operating leases as at 30 June 2016 (\$Nil - 2015).

## NOTE 13

### COMMITMENTS FOR EXPENDITURE

#### (a) Capital expenditure commitments

There were no commitments for capital expenditure as at 30 June 2016 (\$Nil - 2015).

#### (b) Lease commitments

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

## NOTE 14

### CONTINGENT ASSETS AND CONTINGENT LIABILITIES

At balance date there were no contingent assets or liabilities not provided for in the balance sheet as at 30 June 2016 (\$Nil - 2015).

## NOTE 15

### FINANCIAL INSTRUMENTS

#### (a) Financial risk management objectives and policies

The JCV's principal financial instruments comprise:

- Cash assets - Note 1(J);
- Payables (excluding statutory payables) - Note 1(L); and
- Finance lease liabilities - Note 1 (M).

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

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

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

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

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

**Table 15.1: Categorisation of financial instruments**

2016	Contractual financial assets - cash, loans and receivables	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
<b>Contractual financial assets</b>			
Petty cash	200	-	200
Trust fund balance	561,124	-	561,124
<b>Total contractual financial assets</b>	<b>561,324</b>	<b>-</b>	<b>561,324</b>
<b>Contractual financial liabilities</b>			
<b>Payables<sup>(i)</sup></b>			
Supplies and services	-	29,128	29,128
Employee benefits	-	23,161	23,161
<b>Borrowings</b>			
Lease liabilities	-	23,116	23,116
<b>Total contractual financial liabilities</b>	<b>-</b>	<b>75,405</b>	<b>75,405</b>

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

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

## (b) Credit risk

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

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

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

## (c) Liquidity risk

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

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

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

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

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

**Table 15.2: Maturity analysis of contractual financial liabilities<sup>(i)</sup>**

	Carrying amount	Nominal amount	Maturity dates <sup>(ii)</sup>			
			Less than 1 month	1- 3 months	3 months - 1 year	1-5 years
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
<b>Payables<sup>(ii)</sup></b>						
Supplies and services	29,128	29,128	29,128	-	-	-
Other payables	23,161	23,161	23,161	-	-	-
<b>Borrowings</b>						
Finance lease liabilities	23,116	24,756	542	1,084	4,883	18,247
	<b>75,405</b>	<b>77,045</b>	<b>52,831</b>	<b>1,084</b>	<b>4,883</b>	<b>18,247</b>
<b>2015</b>						
<b>Payables<sup>(ii)</sup></b>						
Supplies and services	54,737	54,737	54,737	-	-	-
Other payables	14,115	14,115	14,115	-	-	-
<b>Borrowings</b>						
Finance lease liabilities	12,454	13,258	547	1,093	4,919	6,699
	<b>81,306</b>	<b>82,110</b>	<b>69,398</b>	<b>1,093</b>	<b>4,919</b>	<b>6,699</b>

Notes:

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

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



# Notes to the Financial Statements

for the financial year ended 30 June 2016

## (d) Market risk

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

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

**Table 15.3: Interest rate exposure of financial instruments**

	Weighted average effective interest rate	Carrying amount	Fixed interest rate	Variable interest rate	Non-interest bearing
	%	\$	\$	\$	\$
<b>2016</b>					
Petty cash	-	200	-	-	200
Trust fund balance	-	561,124	-	-	561,124
<b>Total financial assets</b>		<b>561,324</b>	<b>-</b>	<b>-</b>	<b>561,324</b>
Payables <sup>(i)</sup>	-	52,289	-	-	52,289
Finance lease liabilities	4.62	23,116	23,116	-	-
<b>Total financial liabilities</b>		<b>75,405</b>	<b>23,116</b>	<b>-</b>	<b>52,289</b>
<b>2015</b>					
Petty cash	-	200	-	-	200
Trust fund balance	-	621,647	-	-	621,647
<b>Total financial assets</b>		<b>621,847</b>	<b>-</b>	<b>-</b>	<b>621,847</b>
Payables <sup>(i)</sup>	-	68,852	-	-	68,852
Finance lease liabilities	6.62	12,454	12,454	-	-
<b>Total financial liabilities</b>		<b>81,306</b>	<b>12,454</b>	<b>-</b>	<b>68,852</b>

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

## (e) Foreign exchange risk

The JCV has no exposure to foreign exchange risk.

## (f) Fair value

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

## NOTE 16

### CASH FLOW INFORMATION

	2016	2015
	\$	\$
<b>(a) Reconciliation of cash and cash equivalents</b>		
Petty cash	200	200
Trust fund balance	561,124	621,647
<b>Balance as per cash flow statement</b>	<b>561,324</b>	<b>621,847</b>
<b>(b) Reconciliation of net result for the period</b>		
<b>Net result for the period</b>	<b>45,062</b>	<b>78,848</b>
<b>Non cash movements</b>		
Gain on disposal of leased motor vehicle	(2,322)	-
Depreciation of non-current assets	47,658	42,511
<b>Movements in assets and liabilities</b>		
(Increase)/decrease in receivables	(151,292)	(120,188)
(Increase)/decrease in prepayments	(5,270)	(1,790)
Increase/(decrease) in payables	(16,258)	2,736
Increase/(decrease) in provisions	25,157	73,666
<b>Net cash flows from (used in) operating activities</b>	<b>(57,265)</b>	<b>75,783</b>

## NOTE 17

### TRUST FUND BALANCES

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

	Opening balance at 1/7/2014	Total receipts	Total payments	Closing balance at 30/6/2015	Total receipts	Total payments	Closing balance at 30/6/2016
	\$	\$	\$	\$	\$	\$	\$
JCV Trust fund balance (a)	551,394	216,521	146,268	621,647	-	60,523	<b>561,124</b>

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 18

### RESPONSIBLE PERSONS

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

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

<b>Attorney-General</b>	The Honourable Martin Pakula, MP	1 July 2015 to 30 June 2016
<b>Acting Attorney-General</b>	The Honourable Jane Garrett, MP The Honourable Jill Hennessy, MP	24 December 2015 to 10 January 2016 23 September 2015 to 2 October 2015
<b>Chief Executive Officer, Court Services Victoria</b>	Chief Executive Officer Kerry Osborne Acting Chief Executive Officer Michael Carroll Chief Executive Officer Alan Clayton	16 November 2015 to 30 June 2016 6 August 2015 to 15 November 2015 1 July 2015 to 5 August 2015

### Judicial College of Victoria

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

<b>Chief Executive Officer</b>	Ms. Samantha Burchell	1 July 2015 to 30 June 2016
<b>Chairperson</b>	The Honourable Chief Justice Marilyn Warren AC	1 July 2015 to 30 June 2016
<b>Other Board Members</b>	The Honourable Justice Gregory Garde AO RFD The Honourable Justice Peter Kidd His Honour (Acting) Chief Judge Michael McInerney His Honour Chief Magistrate Mr Peter Lauritsen Adjunct Professor Susan Long Emeritus Professor Arie Freiberg AM	1 July 2015 to 30 June 2016 28 September 2015 to 30 June 2016 1 July 2015 to 27 September 2015 1 July 2015 to 30 June 2016 1 July 2015 to 30 June 2016 4 November 2015 to 30 June 2016

### Remuneration

#### Ministers and the Department

Amounts relating to Ministers are reported in the financial statements of the Department of Premier and Cabinet.

Remuneration received or receivable by the Chief Executive Officer of Court Services Victoria in connection with the management of CSV during the period is reported by CSV.

For information regarding related party transactions of Ministers, the register of members' interests is publicly available from: [www.parliament.vic.gov.au/publications/register-of-interests](http://www.parliament.vic.gov.au/publications/register-of-interests).

#### Judicial College of Victoria

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

	Total Remuneration		Base Remuneration	
	2016 No.	2015 No.	2016 No.	2015 No.
\$0 - \$9,999	1	1	1	1
Total numbers	<b>1</b>	1	<b>1</b>	1
<b>Total remuneration</b>	<b>2,401</b>	2,640	<b>2,401</b>	2,640

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

	Total Remuneration		Base Remuneration	
	2016 No.	2015 No.	2016 No.	2015 No.
\$150,000 - \$159,999	-	-	-	1
\$160,000 - \$169,999	-	-	1	-
\$170,000 - \$179,999	-	1	-	-
\$180,000 - \$189,999	1	-	-	-
<b>Total numbers</b>	<b>1</b>	1	<b>1</b>	1

There are no executive officers other than the above.  
Comparative figures for 2015 have been adjusted.

#### Related party transactions

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

#### Other transactions

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

# Notes to the Financial Statements

for the financial year ended 30 June 2016

## NOTE 19

### REMUNERATION OF AUDITORS

	2016	2015
	\$	\$
<b>Victorian Auditor-General's Office</b>		
Audit of the financial statements	14,400	14,000
	<b>14,400</b>	14,000

## NOTE 20

### SUBSEQUENT EVENTS

#### Other subsequent events

There were no significant events occurring after reporting date to be reported as at 30 June 2016.

## NOTE 21

### GLOSSARY OF TERMS AND STYLE CONVENTIONS

#### Glossary

##### Borrowings

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

##### Commitments

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

##### Comprehensive result

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

##### Depreciation

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

##### Employee benefits expense

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

##### Financial asset

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual or statutory right:
  - to receive cash or another financial asset from another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or

(d) a contract that will or may be settled in the entity's own equity instruments and is:

- a non derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or.
- a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

##### Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

##### Financial liability

A financial liability is any liability that is:

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



# Notes to the Financial Statements

for the financial year ended 30 June 2016

## Financial statements

A complete set of financial statements comprises:

- a statement of financial position as at the end of the period;
- a statement of profit or loss and other comprehensive income for the period;
- a statement of changes in equity for the period;
- a statement of cash flows for the period;
- notes, comprising a summary of significant accounting policies and other explanatory information;
- comparative information in respect of the preceding period as specified in paragraphs 38 of AASB 101 *Presentation of Financial Statements*; and
- a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

## Grants and other transfers

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

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

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

## Interest expense

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

## Net result

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

## Net result from transactions/net operating balance

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

## Net worth

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

## Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It includes plant, equipment and motor vehicles.

## Other economic flows included in the net result

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

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

## Payables

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

## Receivables

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

## Supplies and services

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

## Transactions

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

## Style conventions

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

The notation used in the tables is as follows:

-	zero or rounded to zero
(xxx)	negative numbers
201x	year period
201x-1x	year period

The financial statements and notes are presented based on the illustration for a government department in the 2015-16 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the JCV's annual reports.

# Auditor-General's Report

VAGO

Victorian Auditor-General's Office

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

## INDEPENDENT AUDITOR'S REPORT

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

#### *The Financial Report*

I have audited the accompanying financial report for the year ended 30 June 2016 of the Judicial College of Victoria which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the chair, board member, accountable officer and chief finance and accounting officer's declaration.

#### *The Board Members' Responsibility for the Financial Report*

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

#### *Auditor's Responsibility*

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

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

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

*Auditing in the Public Interest*

## Independent Auditor's Report (continued)

### *Independence*

The Auditor-General's independence is established by the Constitution Act 1975. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, I and my staff and delegates have complied with the applicable independence requirements of the Australian Auditing Standards and relevant ethical pronouncements.

### *Opinion*

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Judicial College of Victoria as at 30 June 2016 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE  
11 October 2016

  
for Andrew Greaves  
Auditor-General

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# Disclosures

## Audit and Finance Committee

The Sentencing Advisory Council and the Judicial College of Victoria have established a joint Audit and Finance Committee to oversee their financial operations. Due to their small size, the Council and the College have come together to maximise effective use of resources. During 2015–16, the Committee comprised the following members:

### Chair

**Robert Camm** – from November 2015

**Karol Hill** – to November 2015

### Independent Members

**Cameron Hume**

**Robert Camm**

**Karol Hill**

The Committee receives secretarial assistance from staff members of the Council, Sarah Lappin and the College, Linda Barbera.

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

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

The Audit and Finance Committee oversees:

- financial performance and reporting processes, including the annual financial statements;
- the scope of work, performance, and independence of the external auditor;
- the operation and implementation of the risk-management framework;
- matters of accountability and internal control affecting the operations of the College and the Council;
- processes for monitoring compliance with laws and regulations; and
- selection, appointment, and removal of the Council's and the College's CFAO.

In fulfilling its responsibilities, the Committee has:

- reviewed the financial statements for the annual report and recommended them to the responsible bodies (or delegates) for approval;
- reviewed the scope and results of the external auditor's examination of the financial report and matters brought to its attention;
- regularly reviewed the CFAO's financial reports on the entities' finances;
- completed a Committee self-assessment and submitted a summary of the results to the entities;
- reviewed the risk register and noted that the risks were being appropriately addressed by management;
- reviewed the Committee's annual programme;
- endorsed the use by the Sentencing Advisory Council of the Department of Justice & Regulation Financial Code of Practice and the Court Services Victoria Financial Code of Practice for use by the Judicial College of Victoria;
- reviewed the entities' Business and Strategic Plans; and
- met separately with representatives of the Victorian Auditor-General's Office and reviewed the VAGO audit strategy for the 2015/16 annual financial audit.

## Human Resource Management

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

## Comparative Workforce Data

The College had a core staff of 18 (headcount) and 15.8 (full-time equivalent) as at 30 June 2016.

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

## Occupational Health and Safety

JCV recognises the management of risk as a priority and is committed to ensuring a safe working environment. During 2015–16, JCV has undertaken an OHS Self Assessment, in which performance was measured against 17 critical health and safety elements. The outcome of the OHS Self Assessment formed a management system to govern OH&S compliance.

JCV promoted staff health in a number of ways including awareness messages covering mental health.

For further information regarding performance against OH&S measures, please refer to the Court Services Victoria Annual Report 2015–16.

## Employment and conduct principles

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

## Victorian Industry Participation Policy

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

## Consultancy expenditure

Total number of consultancies in the year ended 30 June 2016 with values of less than \$10,000 (excluding GST)	0
Total cost (excluding GST)	0
Total number of consultancies in the year ended 30 June 2016 with values of \$10,000 or greater (excluding GST)	1
Total cost (excluding GST)	48,000

## 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 2016, the College received no Freedom of Information (Fol) requests.

## Making an Fol Request

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

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

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

### Judicial College of Victoria

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

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

## National Competition Policy

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

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

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



# Disclosures

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

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

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

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

## Reporting procedures

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

Level 1, North Tower  
459 Collins Street  
Melbourne VIC 3000

Phone: 1300 735 135  
Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)  
Email: (see the website above for the secure email disclosure process, which also provides for anonymous disclosures).

## Disclosures under the Protected Disclosure Act 2012

	2015-16	2014-15
	number	number
The number of disclosures made by an individual to the College and notified to the Independent Broad-based Anti-corruption Commission	0	0
Assessable disclosures	0	0

## Additional information available on request

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

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

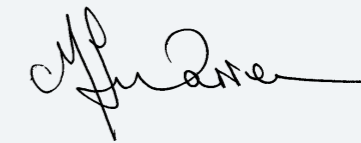
- Details of all consultancies and contractors including:
  - Consultants/contractors engaged;
  - Services provided; and
  - Expenditure committed to for each engagement.

## Disclosure Index

An index identifying the College's compliance with statutory disclosure requirements is contained on pages 70-71.

## Risk management framework and processes

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



*The Honourable Chief Justice Marilyn Warren AC*

Chair of the Board of the Judicial College of Victoria  
6 October 2016

## COMPARATIVE FINANCIAL RESULTS

The table below summarises information on the financial results and financial position prepared on an accrual basis, of the Judicial College of Victoria for the financial year 2015-16 and comparisons with the preceding four financial years.

	2015-16	2014-15	2013-14	2012-13	2011-12
	\$	\$	\$	\$	\$
<b>Five-year financial summary</b>					
Grant from Department of Justice	2,098,600	2,373,142	2,205,900	2,259,323	2,155,500
Other grants	0	0	0	0	280,000
<b>Total income</b>	<b>2,098,600</b>	2,373,142	2,205,900	2,259,323	2,435,500
<b>Expenses</b>	2,086,095	2,302,889	2,247,666	2,225,142	2,222,881
Other economic flows	8,850	8,595	2,282	4,009	(11,986)
<b>Net result for the period</b>	<b>45,062</b>	(78,848)	(39,484)	34,180	200,633
<b>Net cash flow from operating activities</b>	57,265	75,783	207,107	(188,217)	8,376
<b>Total assets</b>	1,624,975	1,560,351	1,468,744	1,786,426	1,134,758
<b>Total liabilities</b>	440,605	421,042	350,173	628,371	366,836

# 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.

Legislation	Requirement	Page reference
<b>MINISTERIAL DIRECTIONS</b>		
<b>Report of operations – FRD guidance</b>		
<b>Charter and purpose</b>		
FRD 22F	Manner of establishment and the relevant Ministers	Pages 35, 58
FRD 22F	Objectives, functions, powers and duties	Page 35
FRD 22F	Nature and range of services provided	Refer inside front cover
<b>Management and structure</b>		
FRD 22E	Organisational structure	Page 26
<b>Financial and other information</b>		
FRD 10	Disclosure index	Page 70
FRD 22F	Employment and conduct principles	Page 67
FRD 22F	Occupational health and safety policy	Page 67
FRD 22F	Summary of the financial results for the year	Page 69
FRD 22F	Subsequent events	Page 60
FRD 22F	Application and operation of <i>Freedom of Information Act 1982</i>	Page 67
FRD 22F	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	Page 67
FRD 22F	Statement on National Competition Policy	Page 67
FRD 22F	Application and operation of the <i>Protected Disclosure Act 2012</i>	Page 68
FRD 22F	Details of consultancies over \$10 000	Page 67
FRD 22F	Details of consultancies under \$10 000	Page 67
FRD 22F	Statement of availability of other information	Page 67
FRD 25B	Victorian Industry Participation Policy disclosures	Page 67
FRD 29A	Workforce Data disclosures	Page 66
SD 4.5.5	Risk management compliance attestation	Page 69
SD 4.2(j)	Sign off requirements	Page 28

Legislation	Requirement	Page reference
<b>MINISTERIAL DIRECTIONS (CONTINUED)</b>		
<b>Financial Report</b>		
<b>Financial statements required under Part 7 of the FMA</b>		
SD4.2(a)	Statement of changes in equity	Page 31
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SD4.2(b)	Cash flow statement	Page 32
<b>Other requirements under Standing Directions 4.2</b>		
SD4.2(c)	Compliance with Australian accounting standards and other authoritative pronouncements	Page 34
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SD4.2(d)	Rounding of amounts	Page 36
SD4.2(c)	Accountable officer's declaration	Page 28
SD4.2(f)	Compliance with Model Financial Report	Page 34
<b>Other disclosures as required by FRDs in notes to the financial statements</b>		
FRD 21B	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	Page 58
FRD 103F	Non current Physical Assets	Page 45
FRD 106	Impairment of Assets	Page 37
FRD 110	Cash Flow Statements	Page 32
FRD 112D	Defined Benefit Superannuation Obligations	Page 51
FRD 114A	Financial Instruments – General Government Entities and Public Non Financial Corporations	Page 53
<b>Legislation</b>		
	<i>Freedom of Information Act 1982</i>	Page 67
	<i>Building Act 1983</i>	Page 67
	<i>Protected Disclosure Act 2001</i>	Page 68
	<i>Victorian Industry Participation Policy Act 2003</i>	Page 67
	<i>Financial Management Act 1994</i>	Page 34

# Notes



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