

HIGH COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION FOR 2008–09

The High Court of Australia is the highest court in the Australian judicial system. It was established in 1901 by section 71 of the Constitution.

The Constitution confers both an appellate and an original jurisdiction upon the High Court. Appeals from the supreme courts of the states and territories, from the Federal Court of Australia and from the Family Court of Australia are heard pursuant to special leave granted. The High Court is also the final arbiter upon Constitutional questions. These may come on appeal from a lower court or be initiated by an application to the High Court itself.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows total resources from all origins.

**Table 1.1: Resource statement—Budget estimates for 2008–09
(as at Budget May 2008)**

	Estimate of prior year amounts available in 2008–09 (\$'000)	+ Proposed at Budget 2008–09 (\$'000)	= Total estimate 2008–09 (\$'000)	Estimated appropriation available 2007–08 (\$'000)
OPENING BALANCE/RESERVES AT BANK	6,033		6,033	2,078
REVENUE FROM GOVERNMENT				
Ordinary annual services				
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia		15,237 ¹	15,237	13,787
Total ordinary annual services		15,237	15,237	13,787
Other services				
Non-operating		– ²	–	3,476
Total other services		–	–	3,476
Total annual appropriations		15,237	15,237	17,263
Total revenue from government		15,237	15,237	17,263
FUNDS FROM OTHER SOURCES				
Interest		162	162	226
Sales of goods and services		79	79	79
Other		15	15	15
Total funds from other sources		256	256	320
Total net resourcing for the High Court of Australia		15,493	21,526	19,661

All figures are GST exclusive.

Notes:

1. Appropriation Bill (No. 1) 2008–09.

2. Appropriation Bill (No. 2) 2008–09.

1.3 BUDGET MEASURES

There are no new measures for the High Court.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

The High Court’s outcome is to interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia. The outcome does not include judicial salaries and allowances. These are administered by the Attorney-General’s Department.

The High Court's output is to undertake High Court business.

There is no change to the High Court's outcome and output structure for 2008–09.

2.1.1 Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia

Outcome 1 resource statement

Table 2.1 provides additional detail of Budget appropriations and the total resourcing available for Outcome 1.

Table 2.1: Total resources available for Outcome 1

	2008–09 total estimate of available resources (\$'000)	2007–08 estimated actual (\$'000)
Outcome 1		
Output 1: High Court business		
Departmental appropriation	15,237	13,787
Revenue from other sources	256	320
Total resources for Outcome 1	15,493	14,107
Average staffing level (number)	85	85

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements.

3.1 EXPLANATORY TABLES

3.1.1 Reconciliation of total available appropriation and outcomes

The agency resource statement (Table 1.1) details the total available appropriation from all sources. For departmental operating appropriation (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities (generally

depreciation and employee entitlements), the total amount of departmental operating appropriation available to an agency is unlikely to be fully used in the Budget year.

The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2009–10 Budget year, including amounts related to meeting future obligations to maintain the agency’s asset base and to meet employee entitlement liabilities.

3.1.2 Movement of administered funds between years

The High Court has no administered funds that can be moved between years.

3.1.3 Special accounts

The High Court has no special accounts.

3.1.4 Australian Government Indigenous expenditure

The High Court has no Australian Government Indigenous expenditure.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the High Court’s budgeted financial statements, as reflected in the budgeted financial statements and administered notes for 2008–09, is provided below.

Departmental

Income statement

The increase in the High Court’s appropriation from 2007–08 to 2008–09 includes \$1.382m in additional funding for building depreciation. This is also reflected in an increase to depreciation and amortisation expense.

Balance sheet

The High Court’s budgeted net asset position of \$193.112m for 2008–09 includes an equity injection of \$3.476m received in 2007–08 for the repair of the trafficable roofs and balconies.

Administered

The administered item comprises fees and charges collected in accordance with the *High Court of Australia (Fees) Regulations 2004* Schedule 1. The fees and charges collected are transferred to consolidated revenue.

3.2.3 Budgeted financial statements tables

Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
INCOME					
Revenue					
Revenue from government	13,787	15,237	15,374	15,479	15,589
Goods and services	79	79	79	79	79
Interest	226	162	162	162	162
Other	15	15	15	15	15
Total revenue	14,107	15,493	15,630	15,735	15,845
Total income	14,107	15,493	15,630	15,735	15,845
EXPENSES					
Employees	7,131	7,318	7,398	7,469	7,508
Suppliers	4,837	4,587	4,629	4,644	4,715
Depreciation and amortisation	2,139	3,588	3,603	3,622	3,622
Total expenses	14,107	15,493	15,630	15,735	15,845
Surplus (deficit) attributable to the Australian Government	-	-	-	-	-

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	6,033	3,183	3,824	4,484	5,144
Trade and other receivables	118	118	118	118	118
Total financial assets	6,151	3,301	3,942	4,602	5,262
Non-financial assets					
Land and buildings	169,217	171,293	169,893	168,493	167,093
Infrastructure, plant and equipment	17,217	18,011	18,790	19,550	20,310
Heritage	1,937	1,937	1,937	1,937	1,937
Inventories	1	1	1	1	1
Intangibles	88	88	88	88	88
Other	732	732	732	732	732
Total non-financial assets	189,192	192,062	191,441	190,801	190,161
Total assets	195,343	195,363	195,383	195,403	195,423
LIABILITIES					
Provisions					
Employees	1,889	1,899	1,909	1,919	1,929
Total provisions	1,889	1,899	1,909	1,919	1,929
Payables					
Suppliers	122	132	142	152	162
Other	220	220	220	220	220
Total payables	342	352	362	372	382
Total liabilities	2,231	2,251	2,271	2,291	2,311
Net assets	193,112	193,112	193,112	193,112	193,112
EQUITY¹					
Parent entity interest					
Contributed equity	57,461	57,461	57,461	57,461	57,461
Reserves	134,541	134,541	134,541	134,541	134,541
Retained surpluses or accumulated deficits	1,110	1,110	1,110	1,110	1,110
Total parent entity interest	193,112	193,112	193,112	193,112	193,112
Total equity	193,112	193,112	193,112	193,112	193,112
Current assets	6,884	4,034	4,675	5,335	5,995
Non-current assets	188,459	191,329	190,708	190,068	189,428
Current liabilities	2,028	2,047	2,066	2,084	2,103
Non-current liabilities	203	204	205	207	208

Note:

1. Equity is the residual interest in assets after deduction of liabilities.

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	94	94	94	94	94
Appropriations	13,787	15,237	15,374	15,479	15,589
Interest	226	162	162	162	162
Other	650	1,103	760	761	768
Total cash received	14,757	16,596	16,390	16,496	16,613
Cash used					
Employees	7,131	7,307	7,388	7,459	7,498
Suppliers	5,547	5,681	5,379	5,395	5,473
Total cash used	12,678	12,988	12,767	12,854	12,971
Net cash from (used by) operating activities	2,079	3,608	3,623	3,642	3,642
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,600	6,458	2,982	2,982	2,982
Total cash used	1,600	6,458	2,982	2,982	2,982
Net cash from (used by) investing activities	(1,600)	(6,458)	(2,982)	(2,982)	(2,982)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	3,476	—	—	—	—
Total cash received	3,476	—	—	—	—
Net cash from (used by) financing activities	3,476	—	—	—	—
Net increase (decrease) in cash held	3,955	(2,850)	641	660	660
Cash at the beginning of the reporting period	2,078	6,033	3,183	3,824	4,484
Cash at the end of the reporting period	6,033	3,183	3,824	4,484	5,144

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2008–09)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2008				
Balance carried forward from previous period	1,110	134,541	57,461	193,112
Income and expenses				
Net operating result	–	–	–	–
Total income and expenses	–	–	–	–
Estimated closing balance as at 30 June 2009	1,110	134,541	57,461	193,112

Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Goods and services	920	920	920	920	920
Total non-taxation	920	920	920	920	920
Total revenue administered on behalf of government	920	920	920	920	920
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	920	920	920	920	920
Total expenses administered on behalf of government	920	920	920	920	920

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders, Australian Accounting Standards, Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to the Statements of Accounting Concepts.

Revenue from government

Appropriations for departmental outputs are recognised as revenue.

Sales of goods and services

Sales of goods and services consist of subscriptions to High Court judgments and transcripts, room hire to legal practitioners, and other minor revenue.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, allowances and superannuation.

Supplier expenses

Supplier expenses consist of consultant and contractor costs, communications, travel expenses and administrative costs.

Cash

Cash includes funds on deposit with the Reserve Bank of Australia and highly liquid investments that are readily convertible to a known amount of cash.

Assets and liabilities

Assets include land and buildings, interest receivable on cash reserves, sundry debtors and prepaid expenses consisting mainly of rent paid in advance on leased premises.

Liabilities include creditors and payables, unearned income and employee provisions.

Administered item

The administered item comprises fees and charges collected in accordance with the *High Court of Australia (Fees) Regulations 2004* Schedule 1. The fees and charges collected are transferred to consolidated revenue.

