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To the Chair, State Courts Administration Council Courts Administration Authority

Opinion

I have audited the financial report of the Courts Administration Authority for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Courts Administration Authority as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chair, State Courts Administration Council, State Courts Administrator and the Executive Director Corporate Services and Chief Financial Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Courts Administration Authority. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the State Courts Administrator and the State Courts Administration Council for the financial report

The State Courts Administrator is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the State Courts Administrator is responsible for assessing the Courts Administration Authority's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The State Courts Administrator is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The members of the State Courts Administration Council are responsible for overseeing the Courts Administration Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 27 of the *Courts Administration Act 1993*, I have audited the financial report of the Courts Administration Authority for the financial year ended 30 June 2024.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Courts Administration Authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the State Courts Administrator
- conclude on the appropriateness of the State Courts Administrator's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the State Courts Administrator about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

20 September 2024

Courts Administration Authority
Certification of the Financial Statements
For the year ended 30 June 2024

We certify that the:

- financial statements of the Courts Administration Authority:
 - are in accordance with the accounts and records of the Authority;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Authority at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Courts Administration Authority for the financial year over its financial reporting and its preparation of financial statements have been effective.



Penny Croser

State Courts Administrator

12 September 2024



Linda Abrams-South

**Executive Director Corporate
Services and Chief Financial Officer**

12 September 2024



The Honourable Christopher Kourakis

**Chief Justice of the Supreme Court
Chair State Courts Administration Council**

12 September 2024

**Courts Administration Authority
2023-24 Financial Statements**

**Courts Administration Authority
Statement of Comprehensive Income**

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Revenues from SA Government	2.1	94,536	93,843
Fees and charges	2.2	3,294	3,299
SA Government grants, subsidies and transfers	2.3	1,403	127
Sales of goods and services	2.4	342	317
Resources received free of charge	2.5	755	606
Other income	2.6	451	700
Total income		100,781	98,892
Expenses			
Employee related expenses	3.3	58,565	55,272
Supplies and services	4.1	27,600	26,964
Depreciation and amortisation	4.3	12,869	12,668
Borrowing costs	4.4	495	502
Net loss from disposal of property, plant and equipment	4.5	-	6
Payments to Consolidated Account	4.6	2,977	-
Other expenses	4.7	253	276
Total expenses		102,759	95,688
Net result		(1,978)	3,204
Other Comprehensive Income			
Items that will not be reclassified to net result			
Gain on non-current assets classified as held for sale	5.5	571	-
Changes in property, plant and equipment asset revaluation surplus	5.1	60,432	-
Total Other Comprehensive Income		61,003	-
Total Comprehensive Result		59,025	3,204

The accompanying notes form part of these financial statements.

The net result and total comprehensive result are attributable to the SA Government as owner.

**Courts Administration Authority
2023-24 Financial Statements**

**Courts Administration Authority
Statement of Financial Position**

as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	70,757	57,276
Receivables	6.2	1,878	1,751
Non-current assets classified as held for sale	5.5	-	2,406
Total current assets		72,635	61,433
Non-current assets			
Property, plant and equipment	5.1	372,201	320,689
Intangible assets	5.5	13,476	14,330
Total non-current assets		385,677	335,019
Total assets		458,312	396,452
Current liabilities			
Payables	7.1	6,333	2,174
Employee related liabilities	3.4	5,992	5,938
Financial liabilities	7.2	1,895	1,775
Provisions	7.3	449	620
Other current liabilities	7.4	153	372
Total current liabilities		14,822	10,879
Non-current liabilities			
Employee related liabilities	3.4	8,249	8,400
Financial liabilities	7.2	20,507	21,470
Provisions	7.3	1,545	1,539
Total non-current liabilities		30,301	31,409
Total liabilities		45,123	42,288
Net assets		413,189	354,164
Equity			
Contributed capital		3,140	3,140
Retained earnings		145,561	146,968
Asset revaluation surplus	8.1	264,488	204,056
Total equity		413,189	354,164

The accompanying notes form part of these financial statements.

The total equity is attributable to the SA Government as owner.

**Courts Administration Authority
2023-24 Financial Statements**

**Courts Administration Authority
Statement of Changes in Equity**
for the year ended 30 June 2024

	Contributed Capital	Asset Revaluation Surplus	Retained Earnings	Total Equity
Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022	3,140	204,056	145,637	352,833
Prior period error correction	5.1 -	-	(1,873)	(1,873)
Restated Balance at 1 July 2022	3,140	204,056	143,764	350,960
<u>Net result for 2022-23</u>	-	-	3,204	3,204
Total comprehensive result for 2022-23	-	-	3,204	3,204
Balance at 30 June 2023	3,140	204,056	146,968	354,164
<u>Net result for 2023-24</u>	-	-	(1,978)	(1,978)
Gain on non-current assets classified as held for sale	-	-	571	571
Gain on revaluation of land and buildings in 2023-24	-	60,432	-	60,432
Total comprehensive result for 2023-24	-	60,432	(1,407)	59,025
Balance at 30 June 2024	3,140	264,488	145,561	413,189

The accompanying notes form part of these financial statements.

All changes in equity are attributable to the SA Government as owner.

**Courts Administration Authority
2023-24 Financial Statements**

**Courts Administration Authority
Statement of Cash Flows**

for the year ended 30 June 2024

Note	2024 \$'000	2023 \$'000
<u>Cash flows from operating activities</u>		
<u>Cash inflows</u>		
Appropriation received from SA Government	94,536	93,843
Fees and charges	3,267	3,152
SA Government grants, subsidies and transfers	1,403	127
GST recovered from the ATO	2,492	2,826
Other receipts	793	1,017
Receipts for paid parental leave scheme	47	99
Cash generated from operations	102,538	101,064
<u>Cash outflows</u>		
Employee related payments	(58,828)	(58,599)
Payments for supplies and services	(29,263)	(30,057)
Borrowing costs	(495)	(502)
Payments for paid parental leave scheme	(50)	(98)
Other payments	(232)	(255)
Cash used in operations	(88,868)	(89,511)
Net cash provided by operating activities	8.2 13,670	11,553
<u>Cash flows from investing activities</u>		
<u>Cash inflows</u>		
Proceeds from the sale of non-current assets held for sale	3,977	-
Cash generated from investing activities	3,977	-
<u>Cash outflows</u>		
Purchase of property, plant and equipment	(2,330)	(3,261)
Purchase of intangible assets	-	(1,653)
Cash used in investing activities	(2,330)	(4,914)
Net cash used in investing activities	1,647	(4,914)
<u>Cash flows from financing activities</u>		
<u>Cash outflows</u>		
Repayment of principal portion of lease liabilities	(1,836)	(1,706)
Net cash used in financing activities	(1,836)	(1,706)
Net increase in cash and cash equivalents	13,481	4,933
Cash and cash equivalents at the beginning of the period	57,276	52,343
Cash and cash equivalents at the end of the period	6.1 70,757	57,276

The accompanying notes form part of these financial statements.

**Courts Administration Authority
2023-24 Financial Statements**

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**Courts Administration Authority
2023-24 Financial Statements**

1. About the Courts Administration Authority

The Courts Administration Authority (Authority) is established pursuant to the *Courts Administration Act 1993* (Act). The Authority comprises the State Courts Administration Council (Council), which is established by the Act, the State Courts Administrator and the staff of the Council. The Authority provides the administrative facilities and services required by the participating courts for the proper administration of justice.

The Authority does not control any other entities and has no interests in unconsolidated structured entities. The financial statements and accompanying notes report the financial activities controlled by the Authority.

The Authority administers certain items, including the collection of fees and the payment of judicial benefits on behalf of the State, and monies paid by parties in connection with matters that are before the courts. These activities are reported separately in the administered financial statements that commence at page 40 of this document.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

For the purposes of preparing the financial statements the Authority is a not-for-profit entity. The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Income, expenses and assets are recognised net of the amount of goods and services tax (GST) except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to the ATO, are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Where asset and liability line items combine amounts expected to be realised within 12 months and more than 12 months, the Authority has separately disclosed the amounts expected to be recovered or settled after more than 12 months.

**Courts Administration Authority
2023-24 Financial Statements**

1.2. Objectives and programs

The Council is established by the Act as a statutory authority independent of control by executive government. The Act confers on Council power to provide courts with the administrative facilities and services necessary for the proper administration of justice.

The objectives of the Authority are to:

- provide administrative support to the courts of this state;
- foster an environment in which judicial officers, staff and volunteers can contribute to improved performance of the courts system;
- co-operate with other parts of the justice system to improve access to justice and the overall performance of the justice system;
- improve court facilities;
- keep up to date with technological and other developments and apply those that are appropriate to improve the performance of the courts system; and
- increase the community's understanding of the operations of the courts and provide new avenues for community comment on the operations of the courts and their registries.

In achieving its objectives, the Authority provides a range of services classified into the following programs:

- Program 1: Court and Tribunal Case Resolution Services – Consists of the resolution of criminal, civil, appellate, coronial and probate matters in the State's courts and tribunals.
- Program 2: Alternative Dispute Resolution Services – Consists of services for resolving disputes between citizens, and disputes between citizens and the State; as well as the education, training, information and advice processes, which aim to prevent disputes.
- General/Not attributable: Certain items of the Authority are not allocated to programs.

The tables on the following pages presents expenses, income, assets and liabilities attributable to each program.

**Courts Administration Authority
2023-24 Financial Statements**

Expenses and Income by Program
for the year ended 30 June 2024

	Case Resolution		Alternative Dispute Resolution		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Income</u>						
Revenues from SA Government	91,724	90,927	2,812	2,916	94,536	93,843
Fees and charges	3,294	3,299	-	-	3,294	3,299
SA Government grants, subsidies and transfers	1,403	127	-	-	1,403	127
Sales of goods and services	342	317	-	-	342	317
Resources received free of charge	755	606	-	-	755	606
Other income	451	700	-	-	451	700
Total income	97,969	95,976	2,812	2,916	100,781	98,892
<u>Expenses</u>						
Employee related expenses	56,174	52,982	2,391	2,290	58,565	55,272
Supplies and services	27,078	26,416	522	548	27,600	26,964
Depreciation and amortisation	12,828	12,628	41	40	12,869	12,668
Borrowing costs	495	502	-	-	495	502
Net loss from disposal of property, plant and equipment	-	6	-	-	-	6
Payments to Consolidated Account	2,977	-	-	-	2,977	-
Other expenses	245	267	8	9	253	276
Total expenses	99,797	92,801	2,962	2,887	102,759	95,688
Net result	(1,828)	3,175	(150)	29	(1,978)	3,204

**Courts Administration Authority
2023-24 Financial Statements**

Assets and liabilities by Program
for the year ended 30 June 2024

	Case Resolution		Alternative Dispute Resolution		General/not attributable		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000
Assets								
Cash and cash equivalents	-	-	-	-	70,757	57,276	70,757	57,276
Receivables	1,878	1,751	-	-	-	-	1,878	1,751
Non-current assets classified as held for sale	-	2,398	-	8	-	-	-	2,406
Property, plant and equipment	371,026	319,579	1,175	1,110	-	-	372,201	320,689
Intangible assets	13,433	14,281	43	49	-	-	13,476	14,330
Total assets	386,337	338,009	1,218	1,167	70,757	57,276	458,312	396,452
Liabilities								
Payables	6,213	2,130	120	44	-	-	6,333	2,174
Financial liabilities	22,402	23,245	-	-	-	-	22,402	23,245
Employee related liabilities	13,660	13,744	581	594	-	-	14,241	14,338
Provisions	1,935	2,092	59	67	-	-	1,994	2,159
Other liabilities	148	360	5	12	-	-	153	372
Total liabilities	44,358	41,571	765	717	-	-	45,123	42,288

**Courts Administration Authority
2023-24 Financial Statements**

1.3. Budget performance

The budget performance table compares the Authority's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the Authority. The budget amounts have not been adjusted to reflect revised budgets.

Statement of Comprehensive Income

	Note	Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Income				
Revenues from SA Government		93,617	94,536	919
Fees and charges		3,933	3,294	(639)
SA Government grants, subsidies and transfers		-	1,403	1,403
Sales of goods and services		824	342	(482)
Resources received free of charge		-	755	755
Other income		-	451	451
Total Income		98,374	100,781	2,407
Expenses				
Employee related expenses		58,411	58,565	154
Supplies and services		27,042	27,600	558
Depreciation and amortisation		11,662	12,869	1,207
Borrowing costs		456	495	39
Intra-government transfers		570	-	(570)
Payments to Consolidated Account		-	2,977	2,977
Other expenses		1,500	253	(1,247)
Total Expenses		99,641	102,759	3,118
Net result		(1,267)	(1,978)	(711)
Other comprehensive income				
Items that will not be reclassified to net result				
Net income relating to non-current assets classified as held for sale		-	571	571
Changes in property, plant and equipment asset revaluation surplus	(a)	-	60,432	60,432
Total other comprehensive income		-	61,003	61,003
Total comprehensive result		(1,267)	59,025	60,292

- (a) The variation between Actual Expenditure and Original Budget relates to a desktop valuation of the land and buildings owned by the Authority being performed as at 30 June 2024. As a result of current property market conditions the desktop valuation has resulted in an increase to the valuation of the land and buildings. Refer to notes 5.1 and 10.2.

**Courts Administration Authority
2023-24 Financial Statements**

Investing expenditure summary

	Note	Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Total existing projects	(b)	11,717	720	(10,997)
Total annual programs		2,552	1,464	(1,088)
Total investing expenditure		14,269	2,184	(12,085)

(b) The variation between Actual Expenditure and Original Budget relates to timing of expenditure on the Sir Samuel Way Façade project. The Authority will apply to the Department of Treasury and Finance to carryover unspent project funds to be used in 2024-25.

1.4. Significant transactions with government related entities

Significant transactions with the SA Government are identified throughout this financial report.

**Courts Administration Authority
2023-24 Financial Statements**

2. Income

2.1. Revenues from SA Government

	2024 \$'000	2023 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	93,617	93,709
Appropriation from Governor's Appropriation Fund	919	134
Total Revenues from SA Government	94,536	93,843

Appropriations are recognised as income on receipt.

Appropriations pursuant to the *Appropriation Act 2023* consists of \$79.4 million (2023: \$88.8 million) for operational funding and \$14.2 million (2023: \$4.9 million) for capital projects.

2.2. Fees and charges

	2024 \$'000	2023 \$'000
Sheriff's officer fees	1,502	1,842
Library levy	1,022	951
Other regulatory fees	770	506
Total fees and charges	3,294	3,299

The Authority charges regulatory fees pursuant to the relevant Acts and Regulations.

2.3. SA Government grants, subsidies and transfers

	Note	2024 \$'000	2023 \$'000
Recovery from the Department of Treasury and Finance for TVSPs		627	127
Digital Investment Fund	(a)	246	-
Youth Aboriginal Community Court – Adelaide	(b)	384	-
Other SA Government grants, subsidies and transfers		146	-
Total SA Government grants, subsidies and transfers		1,403	127

SA Government grants, subsidies and transfers are recognised as income on receipt.

- (a) Digital Investment Fund (DIF) – Funding received from the Department of Treasury and Finance to develop a formal business case to support a future bid for funding to introduce an eBrief and digital evidence lodgement, presentation and management system.
- (b) Youth Aboriginal Community Court – Adelaide (YACCA) – Funding received from the Attorney-General's Department for a two-year trial to provide a specialist court for Aboriginal children and young people.

**Courts Administration Authority
2023-24 Financial Statements**

2.4. Sales of goods and services

	2024	2023
	\$'000	\$'000
Sale of electronic information	342	317
Total sales of goods and services	342	317

All revenue from the sales of goods and services is from contracts with customers.

Revenue totalling \$246,000 was recognised in 2023-24 that was included in contract liabilities at 1 July 2023. This relates to the sale of electronic information.

2.5. Resources received free of charge

	2024	2023
	\$'000	\$'000
Resources received free of charge	755	606
Total resources received free of charge	755	606

The Authority has received computing and communication services from the Office of the Chief Information Officer, the digital government division of the Department of the Premier and Cabinet, and computing equipment from the Department for Infrastructure and Transport, Department of Primary Industries and Regions SA, and Renewal SA. These services are offset by a corresponding expense.

2.6. Other income

	2024	2023
	\$'000	\$'000
Rent recoveries	272	252
Recoup of services	179	448
Total other income	451	700

The rent recoveries relate to rent received from the Fines Enforcement and Recovery Unit of the Department of Treasury and Finance for rental at the Port Adelaide Magistrates Court.

**Courts Administration Authority
2023-24 Financial Statements**

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Authority include the Attorney-General, members of the State Courts Administration Council and the associate and independent members of Council (identified at note 3.2 below), the State Courts Administrator, and employees of the Authority that are members of the Executive Leadership Team.

The Attorney-General is included in key management personnel as Section 25 of the Act provides that the Authority prepare and submit annual budgets to the Attorney-General, who may approve a budget with or without modification and the Authority may only expend money provided for in a budget approved by the Attorney-General.

The compensation disclosed in this note excludes salaries and other benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

Total compensation comprises \$1.6 million (2023: \$1.6 million) in respect of employees of the Authority and independent members of Council, which is recognised in the Authority's Statement of Comprehensive Income, and \$3.7 million (2023: \$3.6 million) in respect of judicial officers, which is recognised in the Statement of Administered Comprehensive Income.

	2024	2023
	\$'000	\$'000
<hr/>		
Compensation		
Salaries and other short-term employee benefits	4,337	4,361
Post-employment benefits	916	885
Total compensation	5,253	5,246

Transactions with key management personnel and other related parties

There were no transactions with key management personnel or other related parties.

All transactions with government related entities during 2023-24 were minor commercial or ordinary intra-governmental operational transactions.

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3.2. Board and committee members

The *Courts Administration (Miscellaneous) Amendment Act 2023 (Act)* commenced operation on 1 July 2023. It amended the *Courts Administration Act 1993* to, *inter alia*, require the appointment of two independent members to Council. The independent members were appointed by the Governor commencing on 7 March 2024 pursuant to sections 7(1)(g) and 7(1c) of the Act.

Members during the 2024 financial year were:

State Courts Administration Council

Chief Justice Christopher Kourakis*
Chief Judge Michael Evans*
Chief Magistrate Mary-Louise Hribal*

Associate Members:

Justice Timothy Stanley* (ceased 31/07/23)
Judge Rauf Soulio*
Magistrate Brett Dixon* (ceased 26/06/23)
Justice Laura Stein* (commenced 28/08/23)
Magistrate Lynette Duncan* (commenced 31/07/23)

Independent Members:

Brian Morris (commenced 7/03/24)
Tahnya Donaghy (commenced 7/03/24)

Administrative and Disciplinary Division of the District Court

Andrew Hill	Joseph Bagnara
Bruce Parker	Manuel Pipinias
Christopher Short	Mark Woods
Clive Smith	Michael Bonaccorso
Garry Minuzzo	Michael Standish
George Kamencak	Peter Panagaris
Harald Klavins	Peter Rea
Jean Hutchinson	

Training Centre Review Board

Judge – Penny Eldridge*	Jasmine Tonkin
Andrew McCracken*	Kerry Beck*
Barry Jennings*	Nina Travers
Belinda Hemming	Robyn Heyward*
Branka King	Sarah Macdonald*
Christopher Boltje	Shane Tongerie*
Craig Wolfe*	Sharon McKell*
Darryn Keneally	Suraya Naidoo*
David Kyriacou	Tamara Brooks*
Ester Huxtable	Tiffany Downing
Eugene Warrior	Timothy Curtis*

*In accordance with the Premier and Cabinet Circular No. 016, judicial officers and government employees did not receive any remuneration for board duties during the financial year.

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The District Court and Youth Court judges are presiding officers of the boards. Various Acts confer a jurisdiction upon the District Court in its Administrative and Disciplinary Division and the Youth Court in the Training Centre Review Board. The *District Court Act 1991* and *Young Offenders Act 1993* specify the proceedings process when the matters are referred to the boards for hearing. The Police Disciplinary Tribunal and the Protective Security Officers Disciplinary Tribunal are constituted of a magistrate under the *Police Complaints and Discipline Act 2016* and do not have any other members.

Board and committee remuneration

	2024	2023
	No.	No.
The number of members whose remuneration received or receivable falls within the following bands		
\$1 - \$19,999	6	4
Total number of members	6	4

The total remuneration received or receivable by members was \$30,000 (2023: \$20,000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

3.3. Employee related expenses

	2024	2023
	\$'000	\$'000
Salaries and wages	43,610	43,532
Targeted voluntary separation packages	627	127
Long service leave	1,372	916
Annual leave	4,149	4,417
Skill and experience retention leave	286	263
Employment on-costs - superannuation	5,425	5,213
Employment on-costs - payroll tax	2,741	2,716
Board and committee fees	32	21
Workers compensation	279	(1,967)
Other employee related expenses	44	34
Total employee related expenses	58,565	55,272

Members of the Judiciary are not employees of the Authority. Remuneration and other expenditure in relation to the Judiciary are reported in the administered financial statements.

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Authority's contributions to superannuation plans in respect of current services of current employees.

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Employee remuneration

	2024	2023
	No.	No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$160,001 to \$166,000*	-	3
\$166,001 to \$186,000	4	3
\$186,001 to \$206,000	1	3
\$206,001 to \$226,000	1	1
\$226,001 to \$246,000	1	1
\$246,001 to \$266,000	1	-
\$286,001 to \$306,000	-	1
\$306,001 to \$326,000	1	1
\$346,001 to \$366,000	1	-
Total	10	13

*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

The total remuneration received by these employees for the year was \$2.2 million (2023: \$2.7 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits.

Targeted voluntary separation packages (TVSPs)

The number of employees who received a TVSP during the reporting period was nine (2023: one).

	2024	2023
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	627	127
Leave paid to separated employees	273	126
Recovery from the Department of Treasury and Finance	(627)	(127)
Net cost to the Authority	273	126

Recovery from the Department of Treasury and Finance includes payroll tax on the TVSP.

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3.4. Employee related liabilities

	2024	2023
	\$'000	\$'000
Current		
Annual leave	3,469	3,698
Long service leave	1,217	856
Skills and experience retention leave	308	329
Employment on-costs	998	1,055
Total current employee related liabilities	5,992	5,938
Non-current		
Long service leave	7,481	7,639
Employment on-costs	768	761
Total non-current employee related liabilities	8,249	8,400
Total employee benefits	14,241	14,338

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal value.

Annual leave, skills and experience retention leave (SERL) and sick leave

The annual leave liability and the SERL liability are expected to be payable within 12 months and are measured at the undiscounted amounts that are expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

Details about the measurement of long service leave liability is provided as note 10.1.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Authority contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to superannuation schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has increased to a rate of 44% in 2024 from 43% in 2023 and the average factor for the calculation of employer superannuation on-costs increased to 11.5% in 2024 from 11.1% in 2023. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost of \$26,000. The impact on future periods is impracticable to estimate.

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4. Expenses

Employee related expenses are disclosed in note 3.3.

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Accommodation and services	4,655	4,518
Circuit and travel expenses	1,160	1,526
Computing and communications	5,566	5,766
Consultants, contractors and temporary staff	1,223	862
Legal costs	94	108
Court expenses	3,011	2,487
Short term leases	134	116
Staff development and training	676	866
Minor works, maintenance and equipment	3,791	3,452
Coronial charges	641	773
Jurors' expenses	2,157	1,601
Sheriff's Officer payments	906	1,018
Library expenses	1,410	1,474
Office expenses	455	610
Other administration expenses	1,721	1,787
Total supplies and services	27,600	26,964

Accommodation and services

Part of the Authority's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease as set out in AASB 16.

Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	2024		2023	
	No.	\$'000	No.	\$'000
Below \$10,000	-	-	-	-
\$10,000 or above	3	486	-	-
Total	3	486	-	-

4.2. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

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	2024 \$'000	Proportion SA & Non- SA businesses
Total expenditure with South Australian businesses	14,543	76%
Total expenditure with non-South Australian businesses	4,475	24%
Total	19,018	100%

Classification of SA business or non-SA business is based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the Authority, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

4.3. Depreciation and amortisation

The depreciation expenses for property, plant and equipment are presented in note 5.1. The amortisation expenses for intangible assets are presented in note 5.4.

All non-current assets not held for sale, with a limited useful life, are systematically depreciated and/or amortised over their useful lives in a manner that reflects the consumption of their service potential.

Useful life

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings and improvements	6-59
Computing, plant and equipment	4-25
Right-of-use buildings	25
Right-of-use vehicles	3
Library collection	25
Intangible assets	3-20

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

The Authority revalued its buildings upward as at 30 June 2024. Future depreciation expense will increase by \$2.1 million as a result.

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4.4. Borrowing costs

	2024	2023
	\$'000	\$'000
Interest expense on lease liabilities	495	502
Total borrowing costs	495	502

The Authority does not capitalise borrowing costs.

The borrowing costs primarily relate to the Public Private Partnership right-of-use lease arrangements with SA Police and Plenary Justice Pty Ltd for regional police and courts facilities.

4.5. Net loss from disposal of property, plant and equipment

	2024	2023
	\$'000	\$'000
Property, plant and equipment		
Proceeds from disposal	-	-
Carrying amount of assets disposed	-	6
Total net loss from disposal of property, plant and equipment	-	6

4.6. Payments to Consolidated Account

	2024	2023
	\$'000	\$'000
Payments to Consolidated Account	2,977	-
Total payments to Consolidated Account	2,977	-

The payment to SA Government is made pursuant to section 76 of the Premier and Cabinet Circular No. 114, which requires all proceeds from real property sales to be paid to the Treasurer for application to the Consolidated Account. This payment relates to the sale of the Holden Hill land and building, refer to note 5.5.

4.7. Other expenses

	2024	2023
	\$'000	\$'000
Audit fees	252	221
Late payment interest	1	1
Bad/Doubtful debts	-	(2)
Realised exchange loss from foreign currency deposit	-	56
Total other expenses	253	276

Audit fees

Audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$161,900 (2023: \$141,400). No other services were provided by the Auditor-General's Department. The audit fees of \$252,000 (2023: \$221,000) includes fees paid to Scyne Advisory Pty Ltd for internal audit.

5. Non-financial assets

5.1. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

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	Land \$'000	Buildings & improvements \$'000	Computing, plant & equipment \$'000	Right-of-use buildings \$'000	Right-of-use vehicles \$'000	Library collection \$'000	Works of art & collections \$'000	Capital work in progress \$'000	Total \$'000
Gross carrying amount	132,825	205,581	15,353	29,807	273	5,570	147	1,019	390,575
Accumulated depreciation	-	(1,646)	(6,640)	(8,694)	(151)	(1,243)	-	-	(18,374)
Carrying amount	132,825	203,935	8,713	21,113	122	4,327	147	1,019	372,201

Reconciliation 2023-24

Carrying amount at the beginning of the period	96,998	187,200	9,087	22,111	124	4,412	147	610	320,689
Acquisitions	-	526	1,028	-	83	138	-	409	2,184
Disposals	-	-	-	-	-	-	-	-	-
Remeasurement	-	-	-	911	-	-	-	-	911
Revaluation	35,827	24,605	-	-	-	-	-	-	60,432
Depreciation	-	(8,396)	(1,402)	(1,909)	(85)	(223)	-	-	(12,015)
Carrying amount at the end of the period	132,825	203,935	8,713	21,113	122	4,327	147	1,019	372,201

Reconciliation 2022-23

Carrying amount at the beginning of the period	96,998	195,484	8,454	22,166	108	4,505	147	1,104	328,966
Acquisitions	-	170	1,091	-	96	124	-	354	1,835
Disposals	-	-	(6)	-	-	-	-	-	(6)
Remeasurement	-	-	-	1,756	-	-	-	-	1,756
Transfers between asset classes	-	(61)	882	-	-	-	-	(848)	(27)
Depreciation	-	(8,393)	(1,334)	(1,811)	(80)	(217)	-	-	(11,835)
Carrying amount at the end of the period	96,998	187,200	9,087	22,111	124	4,412	147	610	320,689

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Prior Period error correction – Building & Improvements

An independent valuation of land and buildings owned by the Authority was performed in July 2020 by a Certified Practising Valuer from Liquid Pacific Pty Ltd, as at 30 June 2020.

In 2024 the Authority identified an error in the 2020 valuation report that required a correction to the useful life of the Sir Samuel Way Building. The error overestimated the useful life of the building requiring a restatement (increase) of the building's annual depreciation expense from 1 July 2020.

As this error was made in a reporting period prior to the comparative period (i.e. 30 June 2023) the Statement of Financial Position opening balances as at 1 July 2022 were restated, in accordance with AASB 101 *Presentation of Financial Statements* and AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* as follows:

- Property, plant and equipment and Total equity opening balances were decreased by \$1.9 million to record the depreciation expense not previously recorded in the Authority's Statement of Comprehensive Income and Statement of Financial Position.
- The 2022-23 comparatives have been adjusted to reflect the revised depreciation expense and subsequent impacts and do not align to the published 2022-23 statements.
- Property, plant and equipment was decreased by \$1.9 million in note 10.2 *Fair Value*.

5.2. Property, plant and equipment owned by the Authority

Property, plant and equipment owned by the Authority with a value equal to or in excess of \$5,000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Authority is recorded at fair value. Detail about the Authority's approach to fair value is set out in note 10.2.

Bound volumes individually with a value less than \$5,000 are grouped and capitalised as library collection.

Impairment

Property, plant and equipment owned by the Authority has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment was recognised.

Revaluation of property, plant and equipment is undertaken on a regular cycle as detailed in note 10.2. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

5.3. Property, plant and equipment leased by the Authority

Right-of-use assets for property, plant and equipment leased by the Authority as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15,000, are not recognised as right-of-use assets.

The Authority has a limited number of leases:

- A Public Private Partnership arrangement with Plenary Justice Pty Ltd to provide infrastructure facilities, accommodation and services for four regional court premises. The lease term is for 25 years with a five-year option to extend the lease.
- 17 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor

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vehicle lease terms can range up to 3 years (60,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The Authority's maturity analysis of its lease liabilities is disclosed in note 10.3. Expenses related to leases, including depreciation and interest expenses are disclosed in note 5.1 and 4.4 respectively. Cash outflows related to leases are disclosed in note 8.2.

Impairment

Property, plant and equipment leased by the Authority has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

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5.4. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of computer software and licences is capitalised only when the expenditure meets the definition and recognition criteria of development costs contained in AASB 138 *Intangible assets* and when the amount of expenditure is greater than or equal to \$5,000.

The computer software relates to the Electronic Court Management System which has a remaining useful life of 17 years.

The intangible work in progress in 2023 related to the criminal module in the Electronic Court Management System.

	Computer software & licence \$'000	Intangible capital work in progress \$'000	Total Intangible Assets \$'000
Gross carrying amount	16,503	-	16,503
Accumulated amortisation	(3,027)	-	(3,027)
Carrying amount	13,476	-	13,476

Reconciliation 2023-24

Carrying amount at the beginning of the period	14,330	-	14,330
Acquisitions	-	-	-
Depreciation & amortisation	(854)	-	(854)
Carrying amount at the end of the period	13,476	-	13,476

Reconciliation 2022-23

Carrying amount at the beginning of the period	7,790	5,713	13,503
Acquisitions	-	1,653	1,653
Transfer	7,366	(7,366)	-
Depreciation & amortisation	(826)	-	(826)
Carrying amount at the end of the period	14,330	-	14,330

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5.5. Non-current assets classified as held for sale

	Land \$'000	Buildings and improvements \$'000	Total \$'000
Gross carrying amount	-	-	-
Accumulated amortisation	-	-	-
Carrying amount	-	-	-

Reconciliation 2023-24

Carrying amount at the beginning of the period	1,610	796	2,406
Disposals	(1,610)	(796)	(2,406)
Carrying amount at the end of the period	-	-	-

Reconciliation 2022-23

Carrying amount at the beginning of the period	1,610	796	2,406
Carrying amount at the end of the period	1,610	796	2,406

As a result of the continuing measures within the Authority to reduce locations in response to changing environments and pressures, the Holden Hill courthouse and land were declared surplus during 2019.

The land and building were disposed in 2023-24 under the requirements of the Premier and Cabinet Circular No. 114. The Authority has measured the land and building held for sale at carrying value because the assets' carrying values are less than the fair value less costs to sell.

The land and building were sold in 2023-24 for gross proceeds of \$3.977 million. Costs of sale of \$1 million is payable as at 30 June 2024 to the Department for Infrastructure and Transport who managed the sale on behalf of the Authority.

	2024 \$'000	2023 \$'000
Buildings and land		
Proceeds from disposal	3,977	-
Costs of sale	(1,000)	-
Carrying amount of assets disposed	(2,406)	-
Gain on non-current assets classified as held for sale	571	-

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6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
<u>Deposits with the Treasurer (Special deposit accounts)</u>		
Deposits with the Treasurer	39,793	33,837
Accrual Appropriation Excess Funds	30,961	23,436
Total deposits with the Treasurer (Special deposits accounts)	70,754	57,273
Foreign currency deposit account held at SAFA	-	-
Cash on hand	3	3
Total cash and cash equivalents in the Statement of Financial Position	70,757	57,276
Total cash and cash equivalents in the Statement of Cash Flows	70,757	57,276

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Although the Authority controls the money reported above in the Accrual Appropriation Excess Funds account, its use must be approved by the Treasurer. The Authority does not earn interest on its deposits with the Treasurer.

The foreign currency deposit account with SAFA was established in 2020 to meet the milestone payment and annual licencing costs for the Electronic Court Management System.

6.2. Receivables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
<u>Contractual receivables</u>		
From government entities	1	33
From non-government entities	277	112
Total contractual receivables	278	145
<u>Statutory receivables</u>		
GST input tax recoverable	554	453
Total statutory receivables	554	453
Prepayments	1,046	963
Accrued revenue	-	190
Total current receivables	1,878	1,751

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and

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measured similarly to contractual receivables but are not classified as financial instruments for disclosure purposes.

The net amount of GST recoverable from the Australian Tax Office is included as part of receivables.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Allowance for impairment loss on contractual receivables

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	-	2
Amounts written off	-	(2)
Carrying amount at the end of the period	-	-

Collectability of receivables is reviewed on an ongoing basis. An allowance for impairment is raised when there is objective evidence that the Authority will not be able to collect the debt. Other than as recognised in the allowance for impairment loss, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates the net fair value due to being receivables on demand. There is no concentration of credit risk.

Refer to note 10.3 for further information on risk management.

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7. Liabilities

Employee related liabilities are disclosed in note 3.4.

7.1. Payables

	2024 \$'000	2023 \$'000
<u>Current:</u>		
<u>Contractual payables</u>		
Creditors	(8)	-
Accrued expenses	6,069	1,666
Accrued capital expenditure	81	335
Total contractual payables	6,142	2,001
<u>Statutory payables</u>		
Fringe benefits tax payable	10	11
Paid Parental Leave Scheme payable	3	6
Audit fee	178	156
Total statutory payables	191	173
Total current payables	6,333	2,174
Total payables	6,333	2,174

Contractual payables and accruals are recognised for all amounts owing but unpaid. They are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Auditor-General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

7.2. Financial liabilities

	Note	2024 \$'000	2023 \$'000
<u>Current</u>			
Lease liabilities	5.3	1,895	1,775
Total current financial liabilities		1,895	1,775
<u>Non-current</u>			
Lease liabilities	5.3	20,507	21,470
Total non-current financial liabilities		20,507	21,470
Total financial liabilities		22,402	23,245

Financial liabilities are measured at amortised cost.

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7.3. Provisions

	2024	2023
	\$'000	\$'000
Current		
Provision workers compensation	449	620
Total current provisions	449	620
Non-current		
Provision workers compensation	1,545	1,539
Total non-current provisions	1,545	1,539
Total provisions	1,994	2,159

Movement in provisions

	2024
	\$'000
Carrying amount at the beginning of the period	2,159
Additions	548
Payments	(210)
Re-measurement	(503)
Carrying amount at the end of the period	1,994

A provision has been reported to reflect unsettled workers compensation and additional compensation for certain work-related injuries or illnesses claims. The workers compensation provisions are based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Authority is responsible for the payment of workers compensation claims.

7.4. Other Liabilities

	2024	2023
	\$'000	\$'000
Current		
Contract liabilities	28	246
Unclaimed money	125	126
Total other liabilities	153	372

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8. Other disclosures

8.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

8.2. Cash flow

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

Total cash outflows for leases was \$2.37 million (2023: \$2.80 million).

Reconciliation of net result to cash flows from operating activities

	2024	2023
	\$'000	\$'000
<u>Reconciliation of net cash provided by operating activities to net cost of providing services</u>		
Net cash provided by/(used in) operating activities	13,670	11,553
<u>Add/less non-cash items</u>		
Depreciation and amortisation expense of non-current assets	(12,869)	(12,668)
Net loss from disposal of property, plant and equipment	-	(6)
<u>Movements in assets and liabilities</u>		
Decrease in receivables	153	(430)
Decrease in payables	(3,413)	1,504
Decrease in employee related liabilities	97	290
Decrease in provisions	165	2,954
Decrease in other liabilities	219	7
Net result	(1,978)	3,204

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9. Outlook

9.1. Unrecognised commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

Other contractual commitments

	2024	2023
	\$'000	\$'000
Within one year	5,448	4,277
Later than one year but not longer than five years	4,714	3,081
Later than five years	122	-
Total other contractual commitments	10,284	7,358

The Authority's other contractual commitments comprise:

- Intervention programs with not-for-profit organisations
- Cleaning, hygiene and linen services contract with Southern Cross Cleaning
- Residential leases that are not captured by AASB 16
- Provision of waste management services with Cleanaway Pty Ltd
- Software licence and management system with SINE Contractor Management
- Provision of learning management system with Kineo Pty. Ltd.

Operating lease commitments as lessor

	2024	2023
	\$'000	\$'000
Commitments in relation to accommodation operating leases contracted for at the reporting date but not recognised as receivable in the financial report, are receivable as follows:		
Within one year	-	128
Total operating lease commitments as lessor	-	128

9.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Authority is not aware of any contingent assets/liabilities.

9.3. Impact of standards not yet effective

Australian Accounting Standards and Interpretations issued but not yet effective have not been adopted by the Authority for the reporting period ending 30 June 2024.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities will apply to the Authority's 2024-25 financial report.

The Authority has commenced assessing the impact of this standard but has not quantified the impact at this point in time.

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9.4. Events after the reporting period

The Authority is not aware of any events occurring after 30 June 2024 that would impact on the financial statements.

10. Measurement and risk

10.1. Long service leave liability – measurement

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased to 4.25% in 2024 from 4.0% in 2023.

The increase in the bond yield results in a decrease in the reported long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance increased the salary inflation rate to 3.5% in 2024 from 2.5% in 2023 for long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a increase in the long service leave liability and expense of \$375,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The Authority has used the average leave pattern history of previous years to allocate the current and non-current liability.

10.2. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at significantly less than fair value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at significantly less than fair value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e., the amount recorded by the transferor public Authority immediately prior to the restructure).

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation. Refer to commentary under land and buildings for details of the revaluation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million or the estimated useful life is greater than three years.

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Revaluation of land and buildings is undertaken on a regular cycle every 6 years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Fair value hierarchy

The Authority classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

The Authority's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2023, the Authority had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

Fair value classification – non-financial assets at 30 June 2024

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
<u>Recurring fair value measurements</u>				
Land	5.1	132,825	-	132,825
Buildings	5.1	803	203,132	203,935
Computing, plant and equipment	5.1	-	8,713	8,713
Library collection	5.1	-	4,327	4,327
Works of art and collections	5.1	-	147	147
Total recurring fair value measurements		133,628	216,319	349,947
<u>Non-recurring fair value measurements</u>				
Land held for sale	5.5	-	-	-
Building held for sale	5.5	-	-	-
Total non-recurring fair value measurements		-	-	-
Total		133,628	216,319	349,947

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Fair value classification – non-financial assets at 30 June 2023

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
<u>Recurring fair value measurements</u>				
Land	5.1	96,998	-	96,998
Buildings	5.1	792	186,408	187,200
Computing, plant and equipment	5.1	-	9,087	9,087
Library collection	5.1	-	4,412	4,412
Works of art and collections	5.1	-	147	147
Total recurring fair value measurements		97,790	200,054	297,844
<u>Non-recurring fair value measurements</u>				
Land held for sale	5.5	1,610	-	1,610
Building held for sale	5.5	-	796	796
Total non-recurring fair value measurements		1,610	796	2,406
Total		99,400	200,850	300,250

Land and buildings

Fair value of land has been determined using the market approach.

A full independent valuation of the land and buildings owned by the Authority was performed in June 2020 by a Certified Practising Valuer from Liquid Pacific Pty Ltd.

A desktop valuation (Tier 3 – Restricted Assessment) of the land and buildings owned by the Authority was performed as at 30 June 2024 by a Certified Practising Valuer from Liquid Pacific Asset Consultants.

Both valuations were based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in the valuation, fair value was determined by applying an adjustment to reflect the restriction i.e. heritage.

The fair value of buildings was determined using current replacement cost because Authority buildings were either unique in nature as not represented in the marketplace, or limited evidence in markets existed to establish a market value. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings. The information about current construction costs were derived from subscriber databases, published industry materials and the estimated useful life due to age and condition of the building.

As a result of current property market conditions, the 2024 desktop valuation has resulted in an increase to the valuation of the land and buildings. The financial impact of which is reflected in these financial statements.

Computing, plant and equipment

All items of computing, plant and equipment owned by the Authority that had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life that less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

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Library collection

Bound volumes were internally revalued at 30 June 2019 to fair value based upon the written down cost. The Authority has determined that subsequent acquisitions are measured at historical cost which approximates fair value.

Reconciliation of level 3 recurring fair value measurements as at 30 June 2024

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Buildings \$'000	Computing, plant & equipment \$'000	Library Collections \$'000	Works of art & collections \$'000	Total \$'000
Opening balance at the beginning of the period	187,204	9,087	4,412	147	200,850
Acquisitions	526	1,028	138	-	1,692
Disposal	(796)	-	-	-	(796)
Losses for the period recognised in net result					
Depreciation	(8,296)	(1,402)	(223)	-	(9,921)
Total losses recognised in net result	(8,296)	(1,402)	(223)	-	(9,921)
Gain for the period recognised in other comprehensive income					
Revaluation increment	24,494	-	-	-	24,494
Total gains recognised in other comprehensive result	24,494	-	-	-	24,494
Carrying amount at the end of the period	203,132	8,713	4,327	147	216,319

Reconciliation of level 3 recurring fair value measurements as at 30 June 2023

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

Reconciliation of Level 3 recurring fair value measurements at 30 June 2023

	Buildings \$'000	Computing, plant and equipment \$'000	Library Collections \$'000	Works of art and collections \$'000	Total \$'000
Opening balance at the beginning of the period	195,389	8,454	4,505	147	208,495
Acquisitions	170	1,091	124	-	1,385
Transfer between asset classes	(61)	882	-	-	821
Disposal	-	(6)	-	-	(6)
Depreciation	(8,294)	(1,334)	(217)	-	(9,845)
Carrying amount at the end of the period	187,204	9,087	4,412	147	200,850

10.3. Financial Instruments

Financial risk management

Risk management is managed by the Authority's corporate services division. The Authority's risk management policies are in accordance with the SA Government Risk Management Guide and the principles established in the Australian Standard Risk Management Principles and Guidelines.

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The Authority's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

The Authority is funded principally by appropriations from the SA Government. The Authority works with the Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 7.1 and 7.2 for further information.

Credit risk

No collateral is held as security and no credit enhancements relate to financial assets held by the Authority.

Impairment of financial assets

Loss allowances for contractual receivables are measured at an amount equal to lifetime expected credit loss (ECL) using the simplified approach in AASB 9. The Authority uses an allowance matrix for contractual receivables aged 60 days and under to measure the expected credit loss of contractual receivables from non-government debtors which comprise a large number of small balances. For contractual receivables aged over 60 days, the expected credit loss is measured on a case-by-case basis.

To measure the expected credit losses, contractual receivables are grouped based on the days past due. When estimating expected credit loss, the Authority considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Authority's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Authority is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a contractual receivable progressing through stages to write off.

The exposure to credit risk and expected credit loss for non-government debtors in the operating financial statements is immaterial.

The following table provides information about the exposure to credit risk and expected credit loss for non-government debtors in the administered financial statements (Refer to Note A8).

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected \$'000
Current (not past due)	3	2.2	-
1 – 30 days past due	24	4.1	1
31 – 60 days past due	65	5.6	4
61 – 90 days past due	5	N/A	-
More than 90 days past due	531	N/A	167
Loss allowance	628		172

Loss rates are based on actual history of credit loss.

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Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Contractual receivables are written off when there is no reasonable expectation of recovery.

The allowance was recognised when there was objective evidence that a contractual receivable was impaired. The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed.

Market risk

The Authority manages its risk in accordance with the SA Government's risk management strategy articulated in TI 23 *Management of Foreign Currency Exposures*.

In the prior financial year, the Authority held a foreign exchange deposit with SAFA that was used during 2022-23.

Gains or losses on this deposit have been recognised within the financial statements. Refer to note 4.6.

As at 30 June 2024, the foreign currency deposit account remains open with a balance of zero.

The Authority does not trade in foreign currency, nor enter into transactions for speculative purposes.

There have been no changes in risk exposure since the last reporting period.

Categorisation of financial instruments

Details of the material accounting policy information 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 and financial liability are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

The Authority measures all financial instruments at amortised cost.

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Maturity analysis of financial instruments

Category of financial asset and financial liability	Note	2024	2024 contractual maturities *		
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000	5+ years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents	6.1	70,757	n/a	n/a	n/a
Financial assets at amortised cost					
Contractual receivables **	6.2	278	n/a	n/a	n/a
Total financial assets		71,035	-	-	-
Financial liabilities					
Financial liabilities at amortised cost					
Contractual payables **	7.1	6,142	-	-	-
Lease liabilities	7.2	22,402	1,895	7,715	12,792
Total financial liabilities		28,544	1,895	7,715	12,792

Category of financial asset and financial liability	Note	2023	2023 contractual maturities *		
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000	5+ years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents	6.1	57,276	n/a	n/a	n/a
Financial assets at amortised cost					
Contractual receivables **	6.2	335	n/a	n/a	n/a
Total financial assets		57,611	-	-	-
Financial liabilities					
Financial liabilities at amortised cost					
Contractual payables **	7.1	2,001	-	-	-
Lease liabilities	7.2	23,245	1,775	7,272	14,198
Total financial liabilities		25,246	1,775	7,272	14,198

*Maturities analysis is presented using the undiscounted cash flows and therefore may not aggregate to equal the carrying amount/fair value of the financial instrument.

**Contractual receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note 6.2.

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Statement of Administered Comprehensive Income

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Administered income			
Revenues from SA Government		49,272	46,907
Court fees		24,674	22,925
Transcript fees		2,362	1,810
Fines Enforcement and Recovery Unit income		3	-
Other revenues		705	797
Total administered income		77,016	72,439
Administered expenses			
Judicial related expenses	A4	48,585	46,266
Lease expenses		190	226
Payments to Fines Enforcement and Recovery Unit		3	-
Payments to Consolidated Account		26,966	24,730
Depreciation and amortisation		471	402
Interest cost on lease liabilities		26	14
Other expenses		775	801
Total administered expenses		77,016	72,439
Net result and total comprehensive result		-	-

The accompanying notes form part of these financial statements.

The net result and total comprehensive result are attributable to the SA Government as owner.

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Statement of Administered Financial Position

as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Administered current assets			
Cash and cash equivalents	A7	194,962	202,423
Receivables	A8	4,988	6,045
Total current assets		199,950	208,468
Administered non-current assets			
Property, plant and equipment	A6	779	719
Total non-current assets		779	719
Total assets		200,729	209,187
Administered current liabilities			
Payables	A9	2,918	3,231
Lease liabilities	A10	433	374
Judicial related liabilities	A5	5,845	5,129
Other liabilities	A11	189,972	199,254
Total current liabilities		199,168	207,988
Administered non-current liabilities			
Lease liabilities	A10	358	350
Judicial related liabilities	A5	9,171	8,817
Total non-current liabilities		9,529	9,167
Total liabilities		208,697	217,155
Net assets		(7,968)	(7,968)
Administered equity			
Accumulated deficit		(7,968)	(7,968)
Total administered equity		(7,968)	(7,968)

The accompanying notes form part of these financial statements.

The total equity is attributable to the SA Government as owner.

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Statement of Administered Cash Flows

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<u>Cash flows from administered activities</u>			
<u>Cash inflows</u>			
Receipts from SA Government		50,080	45,406
Receipts into trust accounts		433,029	212,093
Court fees		24,604	22,511
Transcript fees		2,338	1,796
Fines Enforcement and Recovery Unit receipts		3	-
GST recovered from the ATO		58	48
Other receipts		1,047	835
Cash generated from administered activities		511,159	282,689
<u>Cash outflows</u>			
Judicial related payments		(47,566)	(47,027)
Payments to consolidated account		(27,329)	(24,083)
Payments from trust accounts		(442,326)	(98,646)
Payments to Fines Enforcement and Recovery Unit		(3)	-
Interest on borrowing		(26)	(14)
Other payments		(907)	(1,020)
Cash used in administered activities		(518,157)	(170,790)
Net cash provided by administered activities	A12	(6,998)	111,899
<u>Cash flows from administered financing activities</u>			
<u>Cash outflows</u>			
Repayment of leases		(463)	(398)
Net cash used in administered financing activities		(463)	(398)
Net increase in cash and cash equivalents		(7,461)	111,501
Cash and cash equivalents at beginning of the period		202,423	90,922
Cash and cash equivalents at end of period	A7	194,962	202,423

The accompanying notes form part of these financial statements.

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Note A1 Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. The Courts Administration Authority (Authority) applies the accounting policies to the administered financial statements that are set out in the notes to the Authority's financial statements.

The Authority is responsible for the administration of courts' activities on behalf of the SA Government. In performing these activities, certain trust funds are held for, and distributed to, external parties. The Authority has no beneficial interest in these funds.

Note A2 Objectives/activities of the Authority's administered items

The principal activities administered by the Authority are mainly comprised of the following transactions:

- Judicial expenses – The Authority makes payments pursuant to the *Remuneration Act 1990* for the judiciary. These expenses include judicial salaries and associated on-costs (superannuation and payroll tax), judicial vehicle expenses and related Fringe Benefits Tax.
- Court fees and transcript fees – The Authority processes revenue from fees charged under regulations to various Acts. Examples of these fees include lodgment fees in the various jurisdictions and sale of evidence/transcripts. Court fees and transcript fees are recognised upon delivery of the service. The revenue is directly credited and paid to the Consolidated Account.
- Other revenue includes recovery from other SA Government agencies for witness fees paid when the witness fee expense is incurred.
- Trust accounts – The Authority receives monies into trust accounts on behalf of parties involved in court matters and makes payments to parties as determined by the court. The monies are held in deposits with the Treasurer and an external bank.

The administered activities of the Authority are mainly from one activity namely, Court and Tribunal Case Resolution Services. It consists of the resolution of criminal, civil, appellate, coronial and probate matters in the State's courts and tribunals.

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Note A3 Administered budget performance

The budget performance table compares the Authority's outcomes against the administered budget information presented to Parliament (2023-24 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures.

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered Income				
Revenues from SA Government		47,958	49,272	1,314
Court fees		23,450	24,674	1,224
Transcript fees		1,553	2,362	809
Fines Enforcement and Recovery Unit Income		-	3	3
Other Revenues		1,195	705	(490)
Total administered income		74,156	77,016	2,860
Administered Expenses				
Judicial related expenses	A4	47,423	48,585	1,162
Lease expenses		-	190	190
Payments to Fines Enforcement and Recovery Unit		-	3	3
Payments to Consolidated Account		25,003	26,966	1,963
Depreciation and amortisation		519	471	(48)
Interest cost on lease liabilities		15	26	11
Other expenses		1,195	775	(420)
Total administered expenses		74,155	77,016	2,861
Net and total comprehensive result		1	-	(1)

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Note A4 Judicial related expenses

	2024	2023
	\$'000	\$'000
Salaries and wages	32,105	31,468
Long service leave	2,494	1,805
Annual leave	2,934	2,517
Employment on-costs - superannuation	7,464	7,042
Employment on-costs - payroll tax	2,325	2,208
Other judicial related expenses	1,263	1,226
Total judicial related expenses	48,585	46,266

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Authority's contributions to superannuation plans in respect of current services of current judicial officers.

Judicial remuneration

The table includes all judicial officers who received remuneration equal to or greater than the base executive remuneration level during the year.

	2024	2023		2024	2023
	No.	No.		No.	No.
The number of judicial officers whose remuneration received or receivable falls within the following bands:					
\$160,001 to \$166,000	-	1	\$466,001 to \$486,000	2	-
\$166,001 to \$186,000	-	1	\$486,001 to \$506,000	1	3
\$186,001 to \$206,000	-	1	\$506,001 to \$526,000	1	-
\$206,001 to \$226,000	2	-	\$546,001 to \$566,000	-	2
\$226,001 to \$246,000	-	2	\$566,001 to \$586,000	-	19
\$246,001 to \$266,000	3	2	\$586,001 to \$606,000	20	1
\$266,001 to \$286,000	1	-	\$606,001 to \$626,000	2	1
\$286,001 to \$306,000	-	1	\$626,001 to \$646,000	-	4
\$306,001 to \$326,000	2	1	\$646,001 to \$666,000	1	5
\$326,001 to \$346,000	-	1	\$666,001 to \$686,000	8	3
\$366,001 to \$386,000	2	3	\$686,001 to \$706,000	4	-
\$386,001 to \$406,000	4	13	\$706,001 to \$726,000	-	1
\$406,001 to \$426,000	17	15	\$726,001 to \$746,000	1	1
\$426,001 to \$446,000	11	6	\$746,001 to \$766,000	1	-
\$446,001 to \$466,000	6	2	\$866,001 to \$886,000	-	1
Total number of judicial officers	89	90			

Remuneration of judicial officers reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice and fringe benefits and any fringe benefit tax paid/payable in respect of those benefits. The total remuneration received by these judicial officers for the year was \$44.4 million (2023: \$43.4 million).

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Note A5 Judicial related liabilities

	2024	2023
	\$'000	\$'000
Current		
Accrued salaries and wages	18	-
Annual leave	2,663	2,465
Long service leave	1,915	1,490
Judicial related on-costs	1,249	1,174
Total current judicial related liabilities	5,845	5,129
Non-current		
Long service leave	7,874	7,595
Judicial related on-costs	1,297	1,222
Total non-current judicial related liabilities	9,171	8,817
Total judicial related liabilities	15,016	13,946

Judicial related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Long-term judicial related liabilities are measured at present value and short-term judicial related liabilities are measured at nominal amounts.

Salaries and wages and annual leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

Long service leave

Details about the measurement of long service leave liability is provided as note 10.1 of the operating/controlled financial statements.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations. The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds is 4.25% (2023: 4.00%).

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability and expense of \$439,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions including the long-term discount rate.

The Authority has used the average leave pattern history of previous years to allocate the current and non-current liability.

Judicial related on-costs

Judicial related on-costs include payroll tax and superannuation contributions and are settled when the respective judicial benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The Authority contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for

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payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at balance date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave has increased to a rate of 44% in 2024 from 43% in 2023 and the average factor for the calculation of employer superannuation on-cost increased to 11.5% in 2024 from 11.1% in 2023. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the judicial related on-cost of \$29,000. The impact on future periods is impractical to estimate.

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Note A6 Administered property, plant and equipment

	2024	2023
	\$'000	\$'000
Property, plant and equipment		
Right-of-use vehicles at cost	1,469	1,303
Accumulated depreciation at the end of the period	(690)	(584)
Total right-of-use vehicles	779	719
Total property, plant and equipment	779	719

Administered property, plant and equipment are motor vehicles leased and recorded by the Authority at cost.

67 motor vehicle leases are with the South Australian Government Funding Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease term is 3 years (60,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities relate to the right-of-use assets and the maturity analysis of its lease liabilities is disclosed in note A10. Expenses related to leases, including depreciation and interest expenses, are disclosed in the statement of administered comprehensive income. Cash outflows related to leases are disclosed in the statement of administered cash flows.

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Note A7 Administered cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	194,962	202,423
Deposit at bank	-	-
Total Administered cash and cash equivalents in the Statement of Financial Position	194,962	202,423
Total Administered cash and cash equivalents in the Statement of Cash Flows	194,962	202,423

Deposits with the Treasurer

The Authority has three deposits with the Treasurer: a general operating account for administered transactions which does not earn interest, and two special deposit accounts for trust monies payable to external parties, which earn interest. This interest is attributable to external parties.

Deposit at bank

The deposit at bank for trust monies earns interest and is payable to external parties.

The trust monies held and payable to external parties are \$187.0 million (2023: \$196.2 million). Refer to note A11.

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Note A8 Administered receivables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
<u>Contractual receivables</u>		
Debtors		
From government entities	241	174
From non-government entities	628	632
Less: impairment loss on receivables	(119)	(57)
Total contractual receivables	750	749
<u>Statutory receivables</u>		
Accrued revenue	4,238	5,296
Total statutory receivables	4,238	5,296
Prepayments	-	-
Total current receivables	4,988	6,045

Contractual receivables are raised at the time service is provided only where it is probable that the revenues will be received. Contractual receivables are to be settled within 30 days after the issue of an invoice. Accrued revenue is mainly statutory revenue from SA Government which does not have credit risk. Receivables and accrued revenue are non-interest-bearing.

Allowance for impairment loss on contractual receivables

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	57	102
Amounts written off	(4)	(43)
Amount recovered during the year	-	(3)
Increase in allowance recognised in profit and loss	66	1
Carrying amount at the end of the period	119	57

Collectability of receivables is reviewed on an ongoing basis. An allowance for impairment loss is raised when there is objective evidence that the Authority will not be able to collect the debt. Other than as recognised in the allowance for impairment loss, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

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Note A9 Administered payables

	2024	2023
	\$'000	\$'000
<u>Current</u>		
<u>Contractual payables</u>		
Accrued expenses	24	78
<u>Statutory payables</u>		
Creditors	2	-
FBT payable	206	194
GST payable	3	4
Accrued expense	2,683	2,955
Total current administered payables	2,918	3,231
<hr/>		
Total administered payables	2,918	3,231

Contractual payables and accrued expenses are recognised for all amounts owing but unpaid. Payables and accrued expenses are mainly statutory payables (e.g. Commonwealth tax and Consolidated account) which has no credit risk. All payables are non-interest-bearing. The carrying amount of payables represents fair value due to their short-term nature.

The net amount of GST payable to the Australian Taxation Office is included as part of payables.

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Note A10 Administered lease liabilities

	2024	2023
	\$'000	\$'000
Current lease liabilities	433	374
Non-current lease liabilities	358	350
Total lease liabilities	791	724
Within one year	433	374
Later than one year but not longer than five years	358	350
Total lease liabilities	791	724

Note A11 Administered other liabilities

	2024	2023
	\$'000	\$'000
Current		
Trust accounts	186,990	196,286
Unclaimed money	2,982	2,968
Total administered other liabilities	189,972	199,254

Note A12 Administered cash flow reconciliation

	2024	2023
	\$'000	\$'000
<u>Reconciliation of net operating cash provided by administered activities to net result</u>		
Net cash provided by administered activities	(6,998)	111,899
<u>Less non-cash items</u>		
Impairment of receivables	(70)	(4)
Depreciation and amortisation	(471)	(402)
<u>Movements in administered assets and liabilities</u>		
(Decrease)/increase in receivables	(987)	1,802
Decrease in judicial related liabilities	(1,070)	627
Decrease/(increase) in payables	314	(470)
Increase in other liabilities	9,282	(113,452)
Net result	-	-

Total cash outflows for leases was \$635,000 (2023: \$659,000)