

Delivering Excellence in Court and Tribunal Administration



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Court Services Victoria acknowledges Aboriginal and Torres Strait Islander peoples as the First Peoples and Traditional Owners and Custodians of the land and waterways upon which our lives depend. Court Services Victoria acknowledges and pays respects to ancestors of this country, Elders, knowledge holders and leaders – past and present. Court Services Victoria extends that respect to all Aboriginal and Torres Strait Islander Peoples. Court Services Victoria acknowledges the ongoing leadership of Aboriginal communities across Victoria in striving to build on these strengths to address inequalities and improve Aboriginal justice outcomes.

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Cover image

Artist: Troy Firebrace, Djaara/ Yorta Yorta,
Mirrors of Country ©

Photographer: Tim Griffith ©

About *Mirrors of Country*:

The Elders, past and present, are represented through detailed and concise linework. The application of these lines demands time, respect, concentration and effort. The same energy and attention we afford our Elders.

The lower section of the artwork shows the stories of Aboriginal people who have faced change within society. Community gathering, standing strong despite challenges in times of change. Coming together to utilise the courts system to strengthen the voice that enables Aboriginal people to survive, move forward and ensure the community flourishes.

Intersected by a flowing river that visualises the complicated paths forged during times of questioning and debate. The river also represents the continuation of time, creating an anchor point that allows us to journey to the past and into the future.

The intention of the artwork is to draw the viewer towards the work through the heavy detail, you're invited to be immersed in the artwork, to feel the weight that has been placed on the shoulders of community.

It's a prompt to reflect, discover and continue.

– Troy Firebrace.

Mirrors of Country was designed for and is placed in the Bendigo Koori Court.

Note: The term 'Koori' is used in this Report to describe Aboriginal and Torres Strait Islander People, acknowledging that not all Indigenous People are necessarily of Koori background.

Message from the Chair



I am pleased to present the 2023-2024 Annual Report for Court Services Victoria.

The report outlines Court Services Victoria's key achievements in delivering its strategic priorities and supporting the administration of justice in Victoria. The report also outlines the challenges that faced the organisation.

Courts Council had the privilege in February 2024 of attending an on-Country session organised by the Dhumba Murmuk Djerring Unit involving elders of the Dja Dja Wurrung. It was deeply moving and further informed our commitment to CSV playing a positive role in supporting self-determination. The importance of that commitment to a better future was brought home in a year when the Yoorrook Commission delivered its Report into the Child Protection and Criminal Justice Systems.

Improving service provision and operational effectiveness is a continuing focus of CSV. Achievements this year have included the launch of the child protection component of the case management system for use in the Children's Court. This is a great example of using technology to improve the way we work and the court user experience. Similarly, the new shared service arrangements for the people and finance functions across most courts and tribunals demonstrates how working together can create efficiencies without a diminution in service.

Fostering a healthy, safe and respectful environment in which to work and supporting the wellbeing of staff and the judiciary remains a key priority. The court system exists for people and is operated by people and respect is at the heart of everything we do.

The implementation of all the recommendations of the Review of Sexual Harassment in Victorian Courts and VCAT is an important milestone and sits with a number of other initiatives to create safer, more inclusive workplaces. Among other things, significant work on identifying and addressing critical safety risks was undertaken and the remit of CSV's Contact Officer Network was expanded to provide support to employees experiencing family violence.

I acknowledge CSV's progress during 2023-2024 in the context of continued change and an increasingly challenging fiscal environment. In that context, I want to particularly thank CSV's staff for their resilience and commitment to service during the past year.

Collaboration between CSV and the jurisdictions continues to develop so that the Courts Group can better respond to challenges and continue to deliver services. The Courts Group's highly responsive approach to the cyber incident in late 2023 ensured operations continued and full service was restored as soon as possible as well as keeping court users, justice stakeholders and the broader community informed and updated.

The end of the 2023-2024 financial year marks a decade of CSV's operations. This milestone provides an opportunity to reflect on the organisation's evolution and to look to the future.

Acknowledgements

I thank our Chief Executive Officer, Louise Anderson, for supporting the Courts Council and her exceptional leadership of CSV during the reporting year.

I also extend gratitude to my Courts Council colleagues and Committee members for their diligence and tireless efforts.

Finally, I thank CSV's staff for their ongoing commitment to Victoria's courts and tribunals and for their unwavering efforts to support the administration of justice in Victoria.

Responsible Body's Declaration

In accordance with the *Financial Management Act 1994* and the *Court Services Victoria Act 2014*, I am pleased to present the Court Services Victoria Annual Report for the year ending 30 June 2024.



**The Honourable Chief Justice
Anne Ferguson**
Chair of the Courts Council

Message from the Chief Executive Officer



The 2023-2024 financial year has been a story of agility, collaboration and finding opportunities in the face of a challenging environment as Court Services Victoria continues to support the administration of justice for all Victorians.

The reporting period covers CSV's tenth year of operation, as we continue to strengthen our support of the Victorian courts and tribunals, through effective and efficient services and embedding a collaborative and collegiate manner of operating. The 2023-2024 Annual Report details Court Services Victoria's progress against our 2020-25 Strategic Plan as we enter its final year, and demonstrates CSV's commitment to excellence in people, processes, places and infrastructure.

CSV's primary focus areas continue to be court and tribunal users, the broader community and the wellbeing of those who work to enable the operations of the Victorian courts and tribunals, the Judicial College and Judicial Commission. This report showcases our efforts to deliver assets and services that are inclusive, accessible and culturally appropriate.

In December 2023, CSV experienced a cyber security incident which saw CSV respond transparently and with agility to secure systems and minimise the impact to court operations, legal sector partners and court users. I thank all within CSV, the courts, tribunals and externally for the extraordinary collegiality and collaboration demonstrated throughout this period.

Our continuing response to the tight fiscal environment across the public sector has not only required resilience from staff but also agility and a renewed focus on what is most important. I am proud that we have responded to the challenge to identify opportunities to innovate and find ways to better support Victoria's courts and tribunals.

During the year CSV developed and implemented a shared services model for People Services (formerly People and Culture) and Finance Services. These changes provided an opportunity to support the financial sustainability of the Courts Group, while strengthening service provision and reducing risk. Significant work was undertaken on the design of the operating models and development of the implementation plan to address change management, staff impact and communications. Shared corporate services that deliver rational, efficient, and effective shared services for the Courts Group will continue to be a focus for CSV.

Reflecting our continued commitment to a safe and inclusive workplace, CSV implemented all of our allocated recommendations from the Review of Sexual Harassment in Victorian Courts.

Across all this work, we have focused on what matters – the delivery of services to jurisdictions and, through them, to our users. We are proud to work to improve the Victorian public's experience of justice.

I sincerely thank our staff and executives for their ongoing commitment and contribution. I particularly acknowledge and express my appreciation to the members of the Courts Council and thank the Chair, the Chief Justice, the Honourable Anne Ferguson for her leadership and support.

I look forward to leading Court Services Victoria in the year ahead and continuing the work that enables the courts and tribunals to make innovative and culturally sensitive justice available.

A handwritten signature in black ink, appearing to read 'Louise Anderson'.

Louise Anderson
Chief Executive Officer

SECTION 1:

Governance and Organisational Structure



About Court Services Victoria

Court Services Victoria (CSV) was established by legislation in 2014 to support the operation of the courts and tribunals independently of the direction of the executive branch of government.

Its function is to provide, or arrange for the provision of, the administrative services and facilities necessary or desirable to support the performance of the judicial, quasi-judicial and administrative functions of the Victoria's courts and tribunals, Judicial College and Judicial Commission.

Collectively, Victoria's Supreme, County, Magistrates', Children's and Coroners courts, the Victorian Civil and Administrative Tribunal (VCAT), the Judicial College of Victoria, the Judicial Commission of Victoria, and Court Services Victoria are referred to as the 'Courts Group'.

The Courts Group essentially constitutes the judicial branch of Victoria's system of democratic government. Courts Council is the governing body of Court Services Victoria – it directs strategy, governance and risk management – and it is the foremost decision-making body of the Courts Group. With these arrangements in place, Victoria has a self-administered courts system.

More than 484 judicial officers and VCAT members are supported by 3,114 staff, employed by Court Services Victoria under the *Public Administration Act 2004*. These employees work predominantly in the courts, VCAT, the Judicial College and Judicial Commission providing support to judicial officers and court users, with other staff working in corporate support functions. In 2023-24, Court Services Victoria operated 78 separate buildings across Victoria.

In performing its functions, Court Services Victoria serves the Victorian community through the efficient and effective delivery of court and tribunal services, thereby supporting Victoria's system of responsible government and the rule of law.

Governance

Court Services Victoria receives an appropriation from the Parliament to enable it to carry out its functions. Court Services Victoria has accountabilities to both Parliament and the Executive for the way in which it carries out its operations within its allocated budget.

Courts Council, the governing body of CSV is chaired by the Chief Justice of the Supreme Court of Victoria and consists of the six Heads of Jurisdiction and two non-judicial members appointed by the Heads of Jurisdiction.

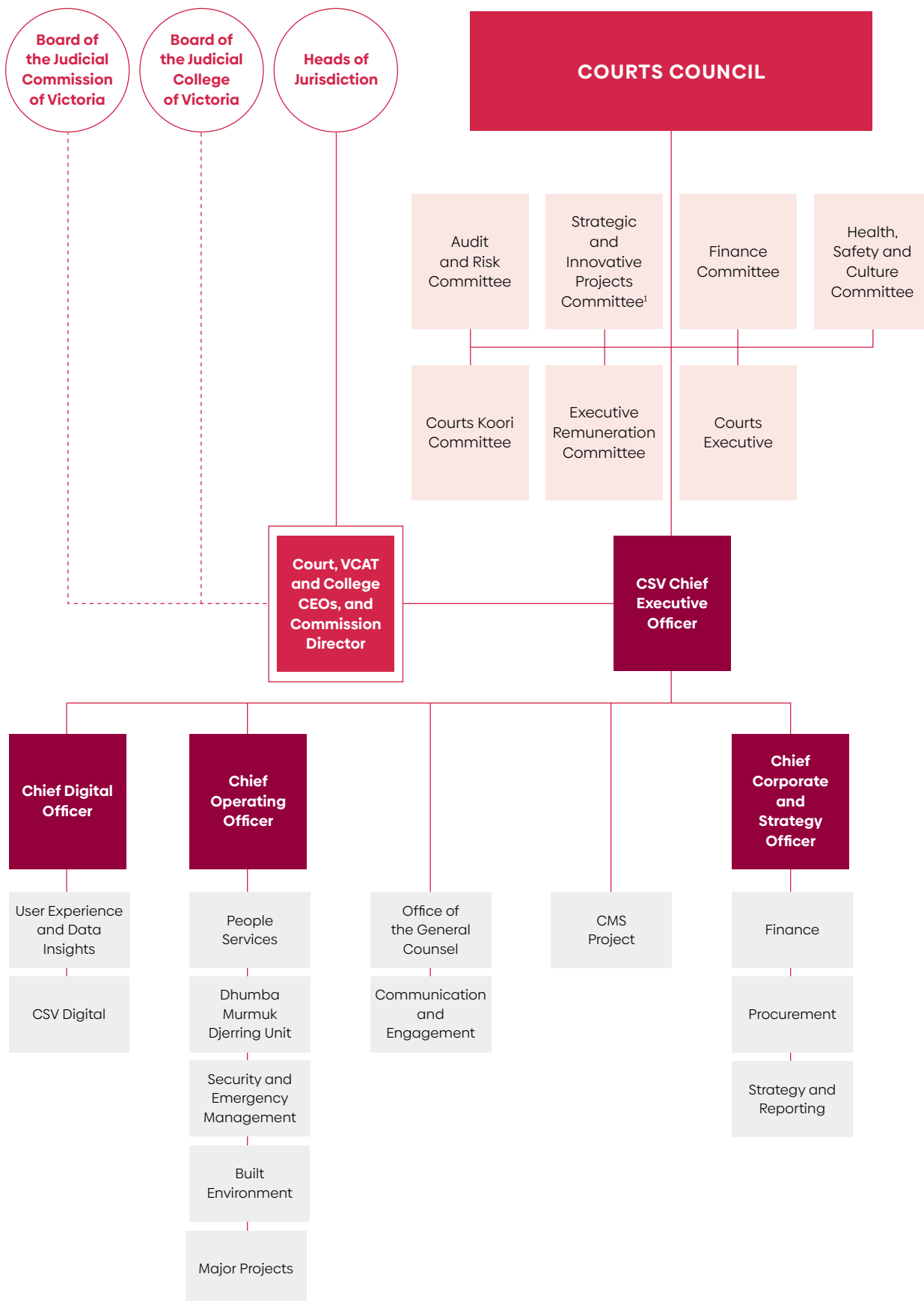
Courts Council appoints the Chief Executive Officer to lead the functions of Court Services Victoria consistent with the governance, strategy, plans, procedures and policies of Courts Council. The Chief Executive Officer is the accountable officer under Section 42 of the *Financial Management Act 1994*, responsible for financial management compliance, planning and reporting of Court Services Victoria and Courts Council is the responsible body. The Chief Executive Officer also has the rights, powers and authorities of a public service body head, on behalf of the Crown, for employees of Court Services Victoria.

Courts Council, on the nomination of the relevant head of jurisdiction, appoints Chief Executive Officers for each court and the Victorian Civil and Administrative Tribunal. Chief Executive Officers ensure that appropriate supports are provided to their jurisdictions and are responsible directly to their Head of Jurisdiction in relation to those operations.

The jurisdictional Chief Executive Officers exercise authority delegated by Court Services Victoria's Chief Executive Officer to assist the Head of Jurisdiction in the administration of their court or tribunal, and to support the effective and efficient operations of Court Services Victoria. The Chief Executive Officer of the Judicial College and the Director of the Judicial Commission are appointed by the Court Services Victoria Chief Executive Officer, following nomination by the respective Boards of the College and the Commission.

The Attorney-General is the relevant Minister with portfolio responsibility for Court Services Victoria.

Governance Structure



(1) The Strategic and Innovative Projects Committee was dissolved in April 2024 having acquitted its work plan.

Governing Body

COURTS COUNCIL

Courts Council is responsible for the general direction and superintendence of Court Services Victoria and subject to the *Court Services Victoria Act 2014*, may perform the functions and exercise the powers of Court Services Victoria. In addition, Courts Council has the following functions and powers.

To direct the strategy, governance and risk management of Court Services Victoria.

To appoint the Court Services Victoria Chief Executive Officer.

To appoint the Chief Executive Officer for each jurisdiction on the recommendation of the relevant Head of Jurisdiction.

Any other functions that are conferred on the Courts Council by the *Court Services Victoria Act*, or any other Act.

COURTS COUNCIL MEMBERS



Chief Justice of the Supreme Court of Victoria

The Honourable Chief Justice Anne Ferguson was first appointed as a judge of the Supreme Court of Victoria in 2010 and appointed Chief Justice on 2 October 2017.



Chief Judge of the County Court of Victoria

The Honourable Justice Peter Kidd was appointed Chief Judge of the County Court of Victoria in September 2015.



Chief Magistrate of the Magistrates' Court of Victoria

The Honourable Justice Lisa Hannan was appointed Chief Magistrate on 17 November 2019, having served for eight years as a Magistrate and Coroner, and 13 years as a County Court Judge. Justice Hannan was appointed as a Judge of the Supreme Court of Victoria in March 2022.



President, Victorian Civil and Administrative Tribunal

The Honourable Justice Edward Woodward was appointed as a Judge of the Supreme Court of Victoria in June 2023, having served for six years as a County Court Judge. Justice Woodward was appointed as President of the Victorian Civil and Administrative Tribunal on 1 July 2023.



State Coroner, Coroners Court of Victoria

His Honour Judge John Cain was appointed as a Judge of the County Court of Victoria and State Coroner on 2 December 2019.



President of the Children's Court of Victoria

His Honour Judge Jack Vandersteen was appointed as a Judge of the County Court of Victoria and appointed as President of the Children's Court of Victoria on 1 January 2021, after serving as a Magistrate since 2009.



Independent Member

Ms Susan Friend was appointed to Courts Council as an independent member in March 2021. Ms Friend is a Chartered Accountant with extensive experience in finance, governance, audit and risk management, and is a director of Sapere Research Group.



Independent Member

Dr Philip Williams AM was appointed to Courts Council as an independent member in June 2014. Dr Williams was appointed as a Commissioner with the Australian Competition and Consumer Commission in their Mergers division in June 2024. Dr Williams previously led the legal and competition team of Frontier Economics (Australia) and his area of expertise is the relationship between economics and the law.

Committees

Courts Council recognises the importance of good governance to Court Services Victoria's ability to effectively achieve its objectives under the Strategic Plan.

Court Services Victoria regularly considers and reviews governance arrangements to ensure they remain practical, appropriate, and otherwise help to support Courts Council in the performance of its functions and the exercise of its powers.

To support it in its governance of Court Services Victoria, Courts Council has six standing and ad hoc (time-limited) committees.

Committees are tasked with the responsibility to monitor and guide the development of key strategic priorities where Courts Council is required to approve a strategy, policy or a course of action, and report to Courts Council on all matters of strategic importance.

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee assists Courts Council to fulfil its governance responsibilities and obligations in relation to financial reporting and accuracy of the Court Services Victoria Financial Statements. The Committee also advises on risk management; the development of the internal audit annual program; internal control functions; external audit; and ensures the financial systems and processes of Court Services Victoria are consistent with the requirements of the *Financial Management Act 1994*, the *Audit Act 1994*, and other legislation and prescribed requirements.

In accordance with the Financial Reporting Directions under the *Financial Management Act*, the members of the committee during the 2023-24 financial year were:

- Susan Friend, Independent Member, Courts Council (Chair)
- Dr Philip Williams, Independent Member, Courts Council
- Justice Michael Osborne, Supreme Court of Victoria
- Judge Gary Clark, County Court of Victoria (commenced 26 July 2023)
- Magistrate Phillip Goldberg, Magistrates' Court of Victoria (retired from Committee 24 April 2024)
- Magistrate Michael Richards, Magistrates' Court of Victoria (commenced 25 April 2024)
- Elizabeth Camilleri, Independent Member (term ceased 1 May 2024)
- Fiona Green, Independent Member (commenced 2 May 2024).

COURTS KOORI COMMITTEE

Co-chaired by Justice Richard Niall and Magistrate Rose Falla (Judicial Representatives)

The Courts Koori Committee provides leadership and guidance on the implementation of the Court Services Victoria Self-determination Plan and ensures comprehensive consultation with the Koori Community is conducted as guided by the Court Services Victoria Strategic Plan.

The Courts Koori Committee also advises Courts Council on infrastructure considerations to ensure culture is visible and inclusive across all Court Services Victoria venues, and advocates on the design and delivery of Aboriginal justice court-based initiatives.

EXECUTIVE REMUNERATION COMMITTEE

Chaired by Gregory Smith AM (Independent Chair)

The Executive Remuneration Committee meets as required to consider matters relating to executive remuneration, performance and governance for the assessment and approval of executive salaries, terms and conditions.

FINANCE COMMITTEE

Chaired by Dr Philip Williams (Independent Member Courts Council)

The Finance Committee supports and advises Courts Council on issues affecting financial sustainability, strategy and performance, and assists it in fulfilling its fiduciary responsibilities and obligations. It also advises Courts Council on matters relating to the Court Services Victoria budget and financial risk management, reviewing operating and capital budgets and monitoring performance against budget.

HEALTH, SAFETY AND CULTURE COMMITTEE

Chaired by Judge Amanda Chambers (Judicial Representative) (ceased 21 September 2023)

Chaired by Clare Morton (Independent Chair) (commenced 22 September 2023)

The Health, Safety and Culture Committee assists Courts Council by providing guidance and leadership on strategy, policy and practice associated with the leadership, management, support, and development of Court Services Victoria's people.

STRATEGIC AND INNOVATIVE PROJECTS COMMITTEE

Chaired by Chief Judge Peter Kidd (Member Courts Council)

The Strategic and Innovative Projects Committee assists Courts Council by providing guidance and leadership on Court Services Victoria's reform agenda in respect of strategy, policy and practice associated with the development and implementation of Court Services Victoria's court facilities and technology related initiatives.

The Strategic and Innovative Projects Committee was dissolved in April 2024, having acquitted its work plan. Courts Council has resolved to advance initiatives that focus on the court user perspective along with the continuing need to address court accommodation in the CBD under Council's direction.

Courts Executive

The Courts Executive is committed to the efficient and effective functioning of Court Services Victoria through best practice provision of corporate services, planning and management. It does so by supporting:

Court Services Victoria's Chief Executive Officer as the accountable officer and agency head for all Court Services Victoria bodies and staff

Courts Council in the Governance of Court Services Victoria

Continuous improvement and optimisation of corporate services across Court Services Victoria.

Senior Executive



COURT SERVICES VICTORIA CHIEF EXECUTIVE OFFICER

Louise Anderson is the Court Services Victoria Chief Executive Officer, appointed by the Courts Council under section 22 of the *Court Services Victoria Act*.

Her functions and powers include the management of the support services and functions of Court Services Victoria in accordance with the strategy, plan, procedures and functions of the Courts Council. The Court Services Victoria Chief Executive Officer is also responsible for the appointment and management of Court Services Victoria staff (other than the appointment of the jurisdiction Chief Executive Officers).

OPERATIONAL DIVISIONS

Court Services Victoria supports the operations of the courts, Victorian Civil and Administrative Tribunal, the Judicial College and the Judicial Commission through:

- facilitating the planning and provision of facilities and infrastructure
- financial management and strategies for sustainability
- best practice and fit-for-purpose governance, efficient legal, records management, procurement, and risk, audit and insurances services
- innovative and effective technology
- delivery of major projects, such as the courts' Case Management System, and Bendigo and Wyndham Law Courts, promotion of employee wellbeing, engagement and inclusion, facilitating strategic and operational planning, coordinating organisational performance reporting and managing data reporting and analysis
- coordination of security operations, emergency management and business continuity preparedness and practices.

During 2023-24, the Senior Executives with leadership roles in respect of the delivery of these services were:



Justin Bree,
Chief Information Officer
(end date 27 October 2023)



Anna Guglielmucci,
General Counsel



Nicole Opie,
Executive Director Built
Environment
(end date 17 May 2024)



Salvatore Costanzo,
Chief Finance Officer
(end date 15 September
2023)



Matt Hall,
Chief Operating Officer



Tina Parras,
Acting Chief People Officer



Sarah Dolan,
Executive Director
Communications



Kat Hunter,
Acting Chief Finance Officer



Jorge Silveira,
Chief Digital Officer



Jewil Fulton,
Acting Chief Workplace
and Wellbeing Officer



Peter Murphy,
Acting Executive Director,
Built Environment



Catherine Sullivan,
Chief Corporate and
Strategy Officer

Court and VCAT Chief Executive Officers

Each of the Chief Executive Officers supports the Head of Jurisdiction in the administration of their court or Victorian Civil and Administrative Tribunal.

They report to the Court Services Victoria Chief Executive Officer on other matters, and together with other senior executives form the Courts Executive, to focus collaboratively on the delivery of strategy, court administration, and continuous improvement.

The Chief Executive Officers at 30 June 2024 are listed below.



Michael Carroll,
Supreme Court of Victoria



Simon McDonald,
Children's Court of Victoria



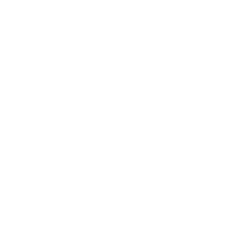
Samantha Burchell,
Judicial College of Victoria



Alison Byrne,
County Court of Victoria



Carolyn Gale,
Coroners Court of Victoria



Alexis Eddy,
Director, Judicial Commission
of Victoria



Simon Hollingsworth,
Magistrates' Court of Victoria



Fiona Chamberlain,
Victorian Civil and
Administrative Tribunal

SECTION 2:

Year in Review



In 2023-24, our work remained guided by the Court Services Victoria Strategic Plan 2020-2025, which affirms the central role of justice in the community, the need for systems that respond to users' needs, and the importance of operational excellence.

The five priorities of the Plan are:

- 1 Excellence in Court and Tribunal Administration
- 2 Reliable, Integrated, and Innovative Technology and Digital Capabilities
- 3 Diverse, Collaborative, Ethical, and Capable People
- 4 Contemporary, Safe and Integrated Venues
- 5 Building Understanding, Confidence and Trust

The outcomes below demonstrate Court Services Victoria's progress against these priorities and highlight our agility, responsiveness and engagement as we continue to navigate the post COVID 19 environment and other pressures including the tightening fiscal environment, natural disasters and a cyber security incident.

These outcomes reflect the increasing maturity of as CSV an efficient and effective service provider that enables courts and VCAT to deliver justice for Victoria.

Reaffirming Commitment to Koori Self-determination

During 2023-24, Courts Council made an ongoing commitment to self-determination and Koori integrated leadership as CSV's Self-determination Plan enters its final year. This presents an opportunity for renewed focus and longer-term actions aligned to strengthening the cultural response to Koori staff and Koori court users.

The Dhumba Murmuk Djerring Unit (DMDU) also continued to support jurisdictions in realising their own Plans. Through the Courts Koori Committee, the DMDU monitored the implementation of self-determination plans across the Courts Group to measure the achievement of objectives and ensure that the plans are effective tools to support tangible change and improvement. Progress against a number of these objectives is outlined below.

KOORI ENGAGEMENT AND CONSULTATION FRAMEWORK

Released in October 2022, the Koori Engagement and Consultation Framework (the Framework) continues to guide the Courts Group on fair and proficient engagement with the Victorian Koori Community.

The Framework guided the engagement with Traditional Owners and the Koori Community in establishing the Bendigo Law Court which opened in February 2023 and continues to guide the expansion and improvement of Koori programs, including the development of the Wyndham Law Court, a CSV project outlined further in this report on page 21.

The Framework identifies seven key steps to action the transfer of power and resources to community:

1. Genuine engagement from the outset
2. Involving people who have acknowledged decision-making and cultural authority
3. Demonstrating knowledge and awareness of culturally appropriate communication
4. Utilising available cultural training and resources to enable informed participation
5. Listening and engaging respectfully and committing to action
6. Taking time to build understanding and trust
7. Demonstrating accountability.

Created with direct input from Koori staff, Elders, Respected Persons and the Community, the Framework outlines the steps that should guide any engagement or consultation with Koori stakeholders and the Community.

BOOSTING KOORI EMPLOYMENT

CSV recognises that a strong Koori workforce is crucial to delivering culturally appropriate justice outcomes and services. Informed by the input and experiences of current Koori staff and in line with the goals of the Self-determination Plan, the Koori Employment Plan aims to improve and provide pathways for the attraction, recruitment and retention of Koori staff across the Courts Group.

CSV is committed to achieving a minimum of three per cent Koori employment by 2025, with 20 per cent of that cohort, or approximately 15 staff, employed in senior leadership roles. Currently, CSV has 79 full-time equivalent staff identified as Aboriginal and/or Torres Strait Islanders, representing a 2.71 per cent Koori employment rate. Including Elders and Respected Persons employed on a sessional basis (105), this takes the Koori employment rate to more than five per cent.

During the reporting period, several key priority action areas outlined in the Koori Employment Plan have progressed, including:

- delivery of an additional three Senior Leadership Cultural Immersion programs
- delivery of targeted Koori Cultural Awareness Training for managers and executives
- development and delivery of Cultural Safety Training for Managers of Koori Staff
- development of an interim Koori grievance process – Your Safe Space – First Nations Support
- development and implementation of a whole of courts Cultural Capability Survey.

Other planned initiatives currently underway led by the DMDU:

- development and delivery of Cultural Safety Training for People Services
- development and delivery of a Cultural Resilience Program for Koori staff.

By growing our Koori workforce and providing culturally safe and positive experiences that improve staff retention, we are committed to ensuring Koori voices are present, heard and valued across our organisation. This is particularly important during the development of any programs and policies that may impact or improve outcomes for the Koori Community.



CULTURAL IMMERSION PROGRAM

CSV continues to build knowledge and understanding of Aboriginal history, culture and self-determination by delivering a comprehensive suite of Cultural Capability programs. This includes staff cultural awareness training, cultural safety training and intensive 'On Country' immersion programs for leaders.

During 2023-24, two three-day immersion programs were delivered to senior leaders at Lakes Entrance in Gunaikurnai Country and Healesville in Wurundjeri Country.

Developed and co-delivered with local Traditional Owners, both programs covered key issues experienced by First Nations people in the Victorian justice system, informed leaders about CSV's Koori programs, policies, and initiatives, and immersed participants in history and culture through storytelling and visits to culturally significant sites.

In February 2024, the Dhumba Murmuk Djerring Unit and Koori Elders spent time on DjaDja Wurrung Country with Courts Council, exploring the themes of self-determination. Treaty Co-Chair Rueben Berg also joined the sessions to highlight the priorities of the First Peoples Assembly and their work ahead.

During the reporting period, 240 staff across the Courts Group completed cultural awareness training, 150 in person, and 45 participants attended 'On Country' immersions. Thirty-three targeted managers of Aboriginal staff completed Cultural Safety Training, a priority action of the CSV Cultural Safety Audit of Koori Staff.

By building greater awareness and appreciation of culture and the priorities of the Koori Community at all levels of our organisation and prioritising the importance of cultural safety, we are making positive progress toward the successful implementation of our Self-determination Plan.

CULTURALLY RESPONSIVE DESIGN IN THE BUILT ENVIRONMENT

Building on the success of the Bendigo Law Court Development, CSV has engaged actively with the Koori community in Melbourne's west during the development of the Wyndham Law Courts.

CSV established a Koori Working Group chaired by the Executive Director of Koori Programs and Initiatives, with representation from the Bunurong Traditional Owners, the Bunurong Land Council, and local Wyndham Koori community members. The Working Group has been instrumental in facilitating CSV's engagement with the broader local Koori community and with other relevant justice agencies.

The Koori Working Group also established a Koori Arts committee chaired by Victorian Koori Elder Michael (Mookeye) Bell, resulting in selections of key art pieces for the space.



Improving efficiency with the Case Management System

The Case Management System (CMS) is creating a more modern, efficient and user-friendly system for the Magistrates' Court of Victoria and the Children's Court of Victoria and enhancing Victorians' access to justice and community safety.

The system simplifies the process of filing and accessing information through a user-friendly, automated portal. This portal allows external parties to initiate, view, file and track their cases easily.

The project is being rolled out in stages, with CMS Civil launching in October 2022 and CMS Child Protection in October 2023. The build of Criminal and Family Violence functionality is underway, with delivery expected in 2025.

The new system has been widely adopted, with over 1,000 court staff and more than 28,000 individuals from the courts, the legal profession, Victoria Police, and justice agencies using it since its inception.

Working with the CMS team, the Digital Division's Data & Insights Services team led the redevelopment of analytical reports and data solutions for the Children's Court, from solution design to report deployment.

The redevelopment enhanced transparency and decision-making support for court operations, leading to service improvements and cost savings. Thirty-nine reports were developed, ingesting and transforming 219 million records daily and improving self-service reporting capabilities, enabling courts to access information directly.

The CMS project has also delivered the eDocs portal, which allows court users to file documents electronically, pay online, and receive automatic Magistrates' Court notifications.

The project timeline has been extended due to increased scope and complexity, and completion is now expected in quarter four of the 2024-25 financial year.

Improving Service Provision and Operational Effectiveness

In 2023-24, CSV developed and implemented a shared services model for People Services (formerly People and Culture) and Finance Services to support the financial sustainability of the Courts Group, while strengthening service provision and reducing risk.

Significant work was undertaken on the design of the operating models and development of the implementation plan to address change management, staff impact and communications. Following design and consultation, a formal change process commenced in February 2024. The resultant consolidated service model for People Services and Finance provides the capacity to standardise and integrate practices while retaining jurisdiction-specific knowledge.

The new model and organisational structures commenced in mid-May 2024. Benefits include:

- increased standardisation across core processes
- clear and transparent lines of accountability and decision-making
- greater visibility of financial performance and capacity improved capacity to deliver outcomes aligned with CSV strategic priorities
- improved access to professional development opportunities, and clearer career pathways for People Services and Finance staff.

PRIORITISING HEALTH, SAFETY AND WELLBEING

The intersection of critical safety risks and court operations was one of the key priorities of CSV's Occupational Health and Safety work during 2023-24.

Dedicated physical and psychological safety teams will now work closely with court operations to provide targeted solutions for these risks. The psychological team will also ensure organisational readiness for the proposed *Occupational Health and Safety Amendment (Psychological Health) Regulations*.

Other health, safety and wellbeing initiatives during 2023-2024 include:

- progressing the Critical Safety Risks Project with an oversight committee advising on health, safety, and wellbeing matters, including psychosocial risk
- building evidence-based resources to inform a standard method to identify, assess, and manage psychosocial risks, including vicarious trauma, in Courts Group workplaces
- refining data capture for health, safety and wellbeing performance metrics to inform decision-making.

PREVENTING AND ADDRESSING SEXUAL HARASSMENT IN VICTORIAN COURTS AND VCAT

In 2021, CSV, the Heads of Jurisdiction, the Judicial College and Judicial Commission committed to the implementation of 16 recommendations of the Szoke Review into Sexual Harassment in the Victorian Courts and VCAT. The Review made 20 recommendations for reform to Court related entities and Government to prevent sexual harassment, improve reporting and support for those who experience it, and increase awareness and accountability. CSV has implemented all of its allocated recommendations.

CSV engaged Ashurst Risk Advisory in July 2023 to conduct an independent audit of the implementation of the Review's recommendations. Phase One of the audit, determining whether recommendations have been acquitted appropriately and as intended, has been completed. A second audit phase to measure effectiveness will commence in 2024-25.

During 2023-24, CSV also updated the sexual harassment and respect induction e-learning course to include the new positive duty under the amended *Sex Discrimination Act 1984 (Cth)* and improved sections on intersectional gender inequality and compounded disadvantage.

An advanced sexual harassment e-learning course, 'Advanced sexual harassment training: techniques to optimise respect', was also developed. The module explores identifying red flags, responding to incidents, and supporting others as active bystanders.

CREATING AN INCLUSIVE AND RESPECTFUL WORKPLACE CULTURE

CSV is committed to building a diverse workforce and nurturing and maintaining a respectful and inclusive work environment. We value the unique backgrounds, experiences, and contributions that each person brings to our workplace community and encourage and facilitate inclusive participation for employees who have faced structural disadvantage including women, the LGBTQIA+ community, people with disability, culturally and/or racially marginalised people, people from lower socio-economic backgrounds, people with carer responsibilities and those who are neurodiverse.

We aim to create a workforce that reflects the community in which we live. By way of an example, the Court Services Victoria *Gender Equality Action Plan 2021-2025* reflects our commitment to creating a more psychologically safe workplace culture that promotes inclusivity and respect for everyone. It comprises six key strategies and 34 supporting measures, taking an intersectional approach to achieving gender equality.

In line with reporting requirements under the *Gender Equality Act 2020*, CSV submitted its first progress report to the Commission for Gender Equality in the Public Sector in February 2024.

During 2023-24, progress against the Plan included the release of an updated Flexible Working Policy, targeted training on Gender Impact Assessments, development of Gender Affirmation in the Workplace Guidelines, an updated diversity statement and the launch of the CSV Inclusive Language Guide.

Delivery of the Plan aligns with CSV's strategic priorities of building understanding, confidence, and trust and engaging diverse, collaborative, ethical, and capable people.

Delivering Contemporary, Safe and Integrated Venues

SUPREME COURT OF VICTORIA NEW COURT ROOMS AT WILLIAM COOPER JUSTICE CENTRE

Working with judicial officers and staff, CSV has delivered seven new courtrooms and a mediation centre for the Supreme Court of Victoria at the William Cooper Justice Centre. These replace the courtrooms lost with the closure of the 436 Lonsdale Street building.

The new facilities will be used by the Court to hear commercial and common law matters and provides the opportunity for some Court of Appeal hearings to take place at this venue.

BENDIGO LAW COURTS OPERATIONS

Since its opening in February 2023, the Bendigo Law Courts have delivered accessible, culturally sensitive and responsive justice services to Bendigo and the wider Loddon-Mallee region. Its purpose-built facilities, with enhanced safety features including dedicated circulation reserved for vulnerable persons, separate remote witness and safe waiting facilities, have enabled the provision of specialist courts and programs, including Family Violence Court services, Assessment and Referral Court and Koori Court.

Operationally, the innovative digital wayfinding solution at Bendigo Law Courts has allowed court users to better navigate the court and access support services. The multimedia displays, kiosks, webpages and room booking panels have reduced court users' reliance on registry teams for information.

By minimising its carbon footprint, through the integration of solar panels, efficient HVAC systems, intelligent lighting controls, rainwater harvesting systems, low-flow fixtures and water-efficient landscaping, the Bendigo Law Courts has achieved a world leadership standard in sustainable design and construction. The project received a 6 Star Green Star – Design & As Built v1.2 Certified Rating by the Green Building Council of Australia in March 2024, a rating achieved by only 12 per cent of certified projects in Victoria.

WYNDHAM LAW COURTS

Construction of the new court facilities at Wyndham, which will be the largest outside Melbourne's central business district, progressed on schedule during 2023-24, with the exterior of the future court nearing completion and interior fit-out taking shape.

User experience is a primary focus in the building's design approach. To ensure that the building will be accessible and easy to navigate, the CSV Major Projects team and wayfinding consultants conducted user experience testing of the wayfinding and signage strategy through virtual reality sessions. The insights from these sessions, which involved a diverse range of public stakeholder user groups and representatives from across Courts Group, were integral in refining the final design to better accommodate user needs and preferences.

To further understand the diverse needs of future court users, CSV undertook a detailed engagement process with local and regional stakeholders in late 2023 which continues through:

- an Advisory Committee to support service development which includes representation from local, regional and community agencies
- ongoing involvement by Wyndham's Traditional Owners and local First Nations community members to embed culture and language in the project and reinforce connections to country
- engagement with the Department of Transport and Planning and Wyndham City Council to enable public access to the new building and to situate the building within broader planning for the Wyndham Justice Precinct.

The Wyndham Law Courts project has delivered positive employment outcomes, exceeding its Local Jobs First employment and local content commitments at the completion of the project's early works.

SPECIALIST FAMILY VIOLENCE COURTS

The delivery of Specialist Family Violence Courts (SFVC) is a critical milestone in the transformation of Victoria's courts to better support people experiencing family violence in Victoria.

The delivery will also meet recommendations 60 and 70 from the Royal Commission into Family Violence handed down to the Victorian Government in March 2016.

SFVCs provide a specialist, integrated response to family violence matters with safety-centred facilities at several SFVCs and services at all SFVCs to make the court experience more responsive to the needs of those affected by family violence. As of 30 June 2024, 13 SFVCs were operating across Victoria.

NEW DANDENONG SPECIALIST FAMILY VIOLENCE COURT FACILITIES

New SFVC facilities at Dandenong were operationalised in February 2024 following completion of building works. The capital works created a secure entrance for affected family members, safe waiting spaces and rooms for service providers, dual-access interview rooms for use by registrars and service providers and an upgraded SFVC courtroom.

Following the delivery of the Dandenong SFVC capital works, six additional SFVC facilities upgrades will be delivered by mid-2025 at Sunshine, Latrobe Valley, Ringwood, Broadmeadows, Geelong and Melbourne.

The upgrade works programs will ensure sites are equipped with additional safety-centred facilities, such as secure waiting areas and separate entrances, new interview rooms for service providers and registrars, provision of remote witness facilities and accessibility for people with disabilities.

VCAT CENTRAL BUSINESS DISTRICT ACCOMMODATION

The Victorian Civil and Administrative Tribunal's (VCAT) current facilities are not well suited to VCAT's operational needs. These facilities and the short-term nature of VCAT's remaining tenure also constrain its ability to implement much-needed operational reforms and efficiency improvements.

Accordingly, a new Melbourne Central Business District (CBD) venue of approximately 14,100 square metres at 300 LaTrobe Street was secured during 2023-24.

The project will deliver 24 hearing rooms, 17 mediation rooms, 224 workstations, 98 member offices and 20 Audio Visual suites for online hearings.

Other features include sustainability elements that will reduce carbon emissions by approximately 70 per cent and ensure that 100 per cent of base building energy is procured from renewable energy sources.

Building upgrades have commenced to facilitate the fit-out of the new premises, with VCAT expected to relocate and become operational in the new facilities in early 2026.

Relocation to a new CBD venue will enable VCAT to consolidate its existing CBD accommodation across numerous sites and allow for modern, technology-enabled operations to optimise dispute resolution.

SEYMOUR FLOOD RECOVERY WORKS

The reporting year saw the resolution of recovery work required after Seymour Courthouse experienced significant damage during the Victoria's regional floods in late 2022.

The Seymour court building required remediation works to flooring, plastering, electrical and security. Updates to the layout were also made during the remediation works to improve the court's functionality and provide greater benefit to staff and court users.

The works delivered three new interview rooms, a new remote witness room, a new judge's bench in the courtroom, and a new registry work area. Upgrades to the security and Information Technology and Audio Visual systems and a new heating and cooling system throughout the court building were completed. Works were completed in December 2023, with court operations resuming in January 2024. An entrance portico will be completed in 2024 – 2025.

STATEWIDE COURTS CLEANING SERVICES TENDER

In 2023-24, CSV delivered a new statewide cleaning contract for Victorian courts. Following a two-stage procurement process, two preferred suppliers were selected based on their overall value-for-money proposition, ability to meet scope requirements, investment in technology, eco-friendly practices, industry best practices, their substantial law court specialisation and well-developed customer service proposition.

For the first time, cleaning services, consumable replenishment, waste removal, hygiene services, and specialist cleaning services have been consolidated under one umbrella, which will deliver improved value outcomes and service deliverables for CSV and courts.

MELBOURNE MAGISTRATES' COURT SWITCHBOARD REPLACEMENT

This project involved replacing failing critical assets at the Melbourne Magistrates' Court including the electrical switchboard, generator, and fire panel, which were obsolete and at the end of their lives.

Asset replacement works were completed over two stages to minimise operational impacts on the Court and Victoria Police. Stage one involved the Facilities Management and Capital Projects teams undertaking repairs and maintenance to the existing system to ensure it remained functional while the formal design and upgrade works for new assets were completed.

Stage two of the work involved replacing the existing electrical switchboard, generator and fire panel. A shutdown of the Court and Victoria Police custody facility was facilitated over several weekends to install new assets, change over systems and minimal operational impact.



Supporting Service Delivery and Community Safety through Digital Enhancement and Innovation

CSV's Digital Division had a busy and productive year, making significant contributions to CSV's strategic goals to deliver reliable, integrated and innovative technology and digital capabilities and strive for excellence in court and tribunal administration.

DIGITAL ENHANCEMENTS FOR FAMILY VIOLENCE SUPPORT FACILITIES

The Strategy, Architecture and Portfolio Services team managed the Information and Communication Technology (ICT) capabilities needed for the new SFVC facilities and collaborated with various stakeholders to establish comprehensive digital infrastructure for seven new facilities and ensure the seamless integration of ICT services to support family violence cases.

The enhanced support and infrastructure for handling family violence cases improved service delivery and community safety, contributing to CSV's strategy to deliver reliable, integrated, and innovative technology and digital capabilities.

AUTO-ACCEPT FUNCTIONALITY FOR ELECTRONIC COURT DOCUMENTS

The Court Solutions & Support Services team upgraded the electronic filing system at the Supreme Court to automatically accept documents, reducing the need for manual review and improving efficiency and accuracy in court document submission and processing.

Between 6 June and 30 June 2024, more than 2,600 documents have been auto-accepted, reducing wait times and human error and freeing up court staff to focus on other important tasks.

COST SAVING AND SERVICE DELIVERY INITIATIVES

The Court Solutions & Support Services team also collaborated with external vendors and internal teams to identify cost savings and improve service delivery without impacting user experience.

This initiative achieved significant savings while maintaining a high-quality service for users, including:

- saving \$348,000 annually by adjusting data plans
- earning \$6,760 through a program to recycle old phones
- saving \$183,600 by optimising laptop purchases.

UNIFIED HELPDESK AND TICKET PORTAL IMPLEMENTATION

In January 2024 the Court Solutions & Support Services team consolidated various support channels into one to deliver a single helpdesk number and unified ticket portal for all CSV Digital Support.

This initiative improved employee experience and support efficiency, leading to quicker issue resolution and better workforce empowerment.

The initiative also delivered cost savings by eliminating multiple phone numbers, reducing licensing fees, and improving reporting and support resolution. During the second half of the reporting period, 988 calls and 9,430 support tickets were resolved.

VIDEO CONFERENCING GATEWAY UPGRADE

The Court Technology Service team managed the end-to-end implementation of the videoconferencing Gateway upgrade, which improved employee experience in courtrooms and support efficiency, leading to quicker issue resolution and better workforce empowerment.

TRANSCRIPTION SERVICES TO VICTORIAN COURTS AND TRIBUNALS

The Court Technology Services team provides high-quality recording and transcription services to Victorian courts and tribunals.

During 2023-24, 421,706 transcriptions were completed, including 266,137 for the County Court of Victoria, 96,196 for the Supreme Court of Victoria, and 40,143 for the Magistrate's Court of Victoria.

CLOUD COST MANAGEMENT INITIATIVE

The Enterprise & Corporate Services team implemented improved cloud governance practices across systems hosted on clouds, including the new CMS for the Magistrates' and Children's Courts of Victoria.

This initiative successfully managed and reduced cloud hosting costs, ensuring sustainable financial management without compromising service quality or availability.



Responding to Cyber Incident

On 21 December 2023, CSV was alerted to a cyber security incident impacting Victoria's courts. The cyber incident led to unauthorised access which disrupted the audio visual in-court technology network, impacting video recordings, audio recordings and transcription services. CSV took immediate action to isolate and disable the affected network and to put in place arrangements to ensure continued operations across the courts.

Recordings of some hearings in courts between 1 November and 21 December 2023 may have been accessed. CSV later confirmed that it was possible some hearings before 1 November 2023 were also affected. Any potential access was confined to recordings stored on the network. VCAT was unaffected.

Working closely with the jurisdiction IT teams and other state and federal agencies, CSV's Digital Division responded immediately to secure systems, understand the scope of the incident, and restore functionality.

The Court Technology Services team worked through late December 2023 and early January 2024 to secure and contain the cyber incident within the audio visual in-court technology network, minimise downtime by implementing workarounds, strengthen the security of the network to mitigate future incidents, restore functionality and enhance the overall security of the audio visual in-court technology environment.

The Digital Management Services team provided risk and security management and procurement support and facilitated communication during the cyber incident, working closely with other agencies and internal teams. These efforts improved security measures and ensured continuity of court operations, protecting data and systems from external threats. The team upgraded systems, software and hardware to enhance security while also expanding CSV's cybersecurity awareness training service.

The courts worked to identify and notify impacted parties and CSV acknowledges and is grateful to the Victorian Department of Government Services, Victoria Police, Victoria Legal Aid, the Office of Public Prosecutions, Corrections Victoria, the Commonwealth Director of Public Prosecutions and other justice entities for their assistance with this process.

Maintaining security for court users is our highest priority. As CSV rebuilt and re-established the affected network, the technology underpinning was updated to strengthen security. After vigorous testing, video conferencing was re-established in most courts in January 2024, enabling the return of hybrid hearings from Monday 22 January 2024. All courts continued to safely and securely hear matters and information throughout the reporting year.



Output Performance

The Court Services Victoria operational and budgetary objectives and performance are aligned with the jurisdictions' performance. The Victorian Budget 2023-24 outlined the mission statement, objectives, and performance indicators for the courts output.

COURTS MISSION STATEMENT

Victoria's courts and tribunals safeguard and maintain the rule of law through the fair, timely and efficient dispensing of justice.

COURTS OBJECTIVE

The fair, timely and efficient dispensing of justice.

COURTS INDICATORS

- Clearance of criminal caseload (finalisations/lodgements)
- Clearance of civil case load (finalisations/lodgements)

There were no changes to the courts output structure for 2023-24.

Data in relation to the two clearance rate indicators is included in Table 1 with each of the jurisdictions' output measure results.

For more information about the outcomes and data presented below, refer to the individual annual reports of each jurisdiction.

INTERNATIONAL FRAMEWORK FOR COURT EXCELLENCE

The International Framework for Court Excellence (IFCE) is a management framework designed to help courts improve their performance. Developed for court use internationally, the framework covers values, concepts and tools to assess and improve the quality of justice and court administration within the court and tribunal system.

The courts' output performance measures incorporate four of the IFCE Global Measures of Court Performance.

PERFORMANCE AGAINST MEASURES

Table 1: Courts Output – Performance Against Measures 2023-24

Quantity

Performance measures	Unit of measure	2023-24 estimate	2023-24 actual	Performance variation (%)
Average cost per case – Civil matters disposed in the Supreme Court	dollars	2,380	3,046	28.0
The variance between the estimate and the full year result is due to lower finalisations and increased expenditure, which is largely attributable to depreciation costs and subsequent funding received for project and operating costs.				
Average cost per case – Civil matters disposed in the County Court	dollars	9,682	6,055	-37.5
The variance between the estimate and the full year result is due to lower expenditure arising from reduced depreciation costs following the transfer of the County Court facility from private to public ownership.				
Average cost per case – Civil matters disposed in the Magistrates' Court	dollars	1,666	1,744	4.7
Average cost per case – Family Division matters disposed in the Children's Court	dollars	1,683	2,156	28.1
The variance between the estimate and the full year result is due to lower than expected finalisations and higher expenditure arising from an increase in fixed term major project costs.				
Average cost per case – Civil matters disposed in the Victorian Civil and Administrative Tribunal (VCAT)	dollars	1,367	1,230	-10.0
The variance between the estimate and the full year result is due to higher than expected finalisations resulting from the backlog recovery program in the Residential Tenancies List.				
Average cost per case – Coronial matters disposed in the Coroners Court	dollars	3,840	4,697	22.3
The variance between the estimate and the full year result is due to higher expenditure and lower-case numbers than previous years				
Average cost per case – Criminal matters disposed in the Supreme Court	dollars	49,464	42,679	-13.7
The variance between the estimate and the full year result is due to higher than expected finalisations, partially offset by an increase in expenditure (particularly, depreciation costs and subsequent funding received for project and operating costs).				
Average cost per case – Criminal matters disposed in the County Court	dollars	42,059	24,235	-42.4
The variance between the estimate and the full year result is due to the expansion and increased intake for therapeutic justice programs, enabling early intervention and improving whole of justice sector outcomes.				
Average cost per case – Criminal matters disposed in the Magistrates' Court	dollars	1,333	1,726	29.5
The variance between the estimate and the full year result is due to the expansion and increased intake for therapeutic justice programs, enabling early intervention and improving whole of justice sector outcomes.				
Average cost per case – Criminal matters disposed in the Children's Court	dollars	719	756	5.1
The variance between the estimate and the full year result is due to higher expenditure arising from an increase in fixed term major project costs.				

Quantity

Performance measures	Unit of measure	2023-24 estimate	2023-24 actual	Performance variation (%)
Case clearance rate – Civil matters disposed in the Supreme Court	per cent	100	95.8	-4.2
Case clearance rate – Civil matters disposed in the County Court	per cent	100	86.0	-14.0
The variance between the estimate and the full year result is due to a 12 per cent increase in civil initiations compared with 2022-23				
Case clearance rate – Civil matters disposed in the Magistrates' Court	per cent	105	93	-11.4
The variance between the estimate and the full year result is due to the inclusion of family violence cases in the civil measure, which represent the majority of civil cases. The embedding of the Specialist Family Violence Court model includes listing practices that are focused on providing best outcomes for people affected by family violence, inclusive of an integrated service response.				
Case clearance rate – Family Division matters disposed in the Children's Court	per cent	100	89.0	-11.0
The variance between the estimate and the full year result is due to lighter listings resulting in lower finalisations while managing the transition to a new case management system for child protection cases.				
Case clearance rate – Civil matters disposed in the Victorian Civil and Administrative Tribunal	per cent	100	114.0	14.0
The variance between the estimate and the full year result is due to higher finalisations arising from the backlog recovery program in the Residential Tenancies List				
Case clearance rate – Coronial matters disposed in the Coroners Court	per cent	100	96.4	-3.6
Case clearance rate – Family violence intervention orders disposed in the Magistrates' and Children's Courts	per cent	100	90.0	-10.0
The variance between the estimate and the full year result is due to the embedding of the Specialist Family Violence Court model which includes listing practices that are focused on providing best outcomes for people affected by family violence, inclusive of an integrated service response.				
Case clearance rate – Criminal matters disposed in the Supreme Court	per cent	100	93.9	-6.1
The variance between the estimate and the full year result is due to an increase in the number of criminal conviction appeals to the Supreme Court – Court of Appeal.				
Case clearance rate – Criminal matters disposed in the County Court	per cent	95	105.0	10.5
The variance between the estimate and the full year result is primarily due to 12 per cent decrease in initiations from the Magistrates' Court compared with 2022-23.				
Case clearance rate – Criminal matters disposed in the Magistrates' Court	per cent	105	113.0	7.6
The variance between the estimate and the full year result is due to agile listing practices aimed at reducing the court's criminal pending caseload. The court is continuing to focus on clearing criminal matters in preparation for the transition to the new case management system in 2025.				
Case clearance rate – Criminal matters disposed in the Children's Court	per cent	100	108.0	8.0
The variance between the estimate and the full year result is due to increased finalisations arising from targeted practice directions and active case management.				

Quality

Performance measure	Unit of measure	2023-24 estimate	2023-24 actual	Performance variation (%)
Court file integrity in the Supreme Court – availability, accuracy and completeness	per cent	95	98.0	3.2
Court file integrity in the County Court – availability, accuracy and completeness	per cent	95	94.0	-1.1
Court file integrity in the Magistrates' Court – availability, accuracy and completeness	per cent	90	91	1.1
Court file integrity in the Children's Court – availability, accuracy and completeness	per cent	90	88.0	-2.2
Court file integrity in the Coroners Court – availability, accuracy and completeness	per cent	90	91.2	1.3
Court file integrity in the Victorian Civil and Administrative Tribunal – availability, accuracy and completeness	per cent	90	79.0	-12.2
The variance between the estimate and the full year result is due to current audit criteria leading to a high failure rate for files that are a combination of paper-based and digital. Fully digitised lists met or exceeded targets, and the tribunal expects performance outcomes to return to historical levels with the ongoing transition to digital files.				

Timeliness

Performance measures	Unit of measure	2023-24 estimate	2023-24 actual	Performance variation (%)
On-time case processing – Civil matters resolved or otherwise finalised within established timeframes in the Supreme Court	per cent	90	89.0	-1.1
On-time case processing – Civil matters resolved or otherwise finalised within established timeframes in the County Court	per cent	90	84	-6.7
The variance between the estimate and the full year result is due to a focus on finalising older cases delayed due to the pandemic. Performance continues to improve when compared to previous financial years.				
On-time case processing – Civil matters resolved or otherwise finalised within established timeframes in the Magistrates' Court	per cent	80	85.0	6.3
The variance between the estimate and the full year result is due to the inclusion of family violence cases in the performance outcome, which represent the majority of civil cases and have a higher on-time case processing estimate reflected in the overall result.				
On-time case processing – Family Division matters resolved or otherwise finalised within established timeframes in the Children's Court	per cent	90	91.0	1.1
On-time case processing – Civil matters resolved or otherwise finalised within established timeframes in the Victorian Civil and Administrative Tribunal	per cent	90	78.0	-13.3
The variance between the estimate and the full year result is due to a focus on finalising older cases, mainly in the Residential Tenancies List.				
On-time case processing – Coronial matters resolved or otherwise finalised within established timeframes in the Coroners Court	per cent	80	81.8	2.3
On-time case processing – Criminal matters resolved or otherwise finalised within established timeframes in the Supreme Court	per cent	85	83.0	-2.4
On-time case processing – Criminal matters resolved or otherwise finalised within established timeframes in the County Court	per cent	80	71.0	-11.3
The variance between the estimate and the full year result is due to a focus on finalising older cases. Performance continues to improve when compared to previous financial years.				
On-time case processing – Criminal matters resolved or otherwise finalised within established timeframes in the Magistrates' Court	per cent	85	67	-21.2
The variance between the estimate and the full year result is due to a focus on older cases that were affected by COVID impacts, ensuring these cases are prioritised and finalised. Performance continues to improve when compared to the 2022-23 result of 55.1%.				

On-time case processing – Criminal matters resolved or otherwise finalised within established timeframes in the Children’s Court	per cent	90	82.0	-8.9
The variance between the estimate and the full year result is due to a focus on finalising older cases. Performance continues to improve when compared to previous financial years.				
On-time case processing – Family violence intervention orders resolved or otherwise finalised within established timeframes in the Magistrates’ and Children’s Courts	per cent	90	90.0	0.0

Cost

Performance measures	Unit of measure	2023-24 estimate	2023-24 actual	Performance variation (%)
Total output cost	\$ million	820.3	835.3	1.8

Financial Summary and Review

The budget outcomes provide a comparison between the actual financial statements of Court Services Victoria and the forecast financial information (initial budget estimates) published in Budget Paper No.5 Statement of Finances.

The budget outcomes statement is not subject to audit by the Victorian Auditor-General's Office and is not prepared on the same basis as the Court Services Victoria financial statements.

Refer to the financial statements for a comparison of budget and actual.

FIVE-YEAR FINANCIAL SUMMARY

Table 2: Five-Year Financial Summary

Item	2023-24 \$'000	2022-23 \$'000	2021-22 \$'000	2020-21 \$'000	2019-20 \$'000
Revenue from Government	798,550	764,296	927,047	683,529	647,903
Total income from transactions	829,617	793,357	952,186	711,520	673,520
Total expenses from transactions	836,720	795,861	956,479	711,286	669,003
Net result from transactions – surplus / (deficit)	(7,103)	(2,504)	(4,293)	235	4,517
Comprehensive result	(73,020)	(1,762)	1,981	68,766	44,337
Net cash flow from operating activities	83,865	95,180	142,338	79,196	52,948
Total assets	1,909,366	1,852,711	1,724,027	1,441,644	1,328,449
Total liabilities	301,386	303,200	293,593	259,662	286,581

COURT SERVICES VICTORIA CURRENT YEAR FINANCIAL REVIEW

- For the financial year 2023-24, Court Services Victoria's revenue from the government increased by \$34.25 million compared to last year, reflecting an increase in s29 revenue, additional Treasurers Advances to address critical one-off actions, increased special appropriations related expenditure, and increased output revenue arising from budget initiatives.
- Total assets increased by \$56.6 million reflecting the substantial asset-building work being done to optimise courts and associated facilities for the use of modern technology (Case Management System, County Court Digital Transformation, Online Magistrates Courts) to simplify access to justice systems, finalisation of the Bendigo Law Courts, and the completion of the Sunshine Magistrates Court Redevelopment.
- Total liabilities decreased by \$1.8 million compared to the prior year mainly due to right-of-use assets and employee-related provisions relevant to long service leave and annual leave.

BUDGET ALLOCATION

Court Services Victoria's budget is allocated to each of the jurisdictions, Court Services Victoria Corporate Services, the Judicial College, and the Judicial Commission, in accordance with budgets approved by the Attorney-General under section 41 of the *Court Services Victoria Act*.

The Court Services Victoria budget breakdown for the purposes of the jurisdictions, Court Services Victoria Corporate Services, the Judicial College, and the Judicial Commission is shown in Table 3 and includes funding from annual and special appropriations, as well as trust funding.

Charges relating to the corporate functions set out below include the whole of Court Services Victoria expenses, including depreciation and leased accommodations. These are categorised as non-discretionary items, with funding managed centrally by Court Services Victoria.

The budget allocation profiles of courts and the Victorian Civil and Administrative Tribunal, Court Services Victoria Corporate Services, the Judicial College, and the Judicial Commission are based on historical allocation profiles adjusted for savings, indexation, and new funding.

Table 3: Court Services Victoria's Budget Allocation by Jurisdiction

By business area	2023-24 Published budget \$m	2023-24 Revised budget \$m
Supreme Court of Victoria	93.237	100.057
County Court of Victoria	82.864	91.094
Magistrates' Court of Victoria	263.235	277.270
Victorian Civil & Administrative Tribunal	76.251	85.367
Children's Court of Victoria	32.155	32.626
Coroners Court of Victoria	23.941	24.404
Judicial College of Victoria	4.740	4.779
Judicial Commission of Victoria	1.609	2.377
CSV Corporate Services	99.717	104.996
Depreciation Expenditure	97.965	98.398
Other	44.587	10.754
Total Court Services Victoria	820.300	832.123

Notes:

- (1) Other includes expenditure for rent and accommodation, unallocated court fee pool expenditure, or non-discretionary contract commitments entered into and managed by Court Services Victoria on behalf of the jurisdictions.

DISCLOSURE OF GRANTS AND TRANSFER PAYMENTS (OTHER THAN CONTRIBUTIONS BY OWNERS)

Court Services Victoria has provided assistance to certain companies and organisations. Financial assistance provided in 2023-24 is detailed below.

Table 4: Grant and Other Transfer Payments

Organisation	Nature of grant and other transfer payment	Expenditure (excluding GST) \$
Corrections Victoria	Drug Court Funding Contribution - Case Management Services	453,144
National Judicial College of Australia	Grant Contribution - Victoria	107,745
Department of Health	Alcohol and Other Drug Treatment Services for Participants of the Court Integrated Services Program (CISP)	1,665,606
Department of Families, Fairness & Housing	WAYYS Emergency Housing Support	1,005,755
Court Network	Court Services Network Agreement	1,301,128
The Allannah & Madeline Foundation	Grant Contribution (Cubby House Program)	276,000
Supreme Court Law Library	Grant - Operating Contribution	555,000
Australian Bureau of Statistics	National Criminal Courts Statistics Unit Inter-Governmental Agreement	80,536
Judicial College of Victoria	Output Appropriation Funding	4,778,834
Judicial Commission of Victoria	Output Appropriation Funding	2,680,560
Grant Total		12,904,304

Capital Projects

During the year, Court Services Victoria completed a number of capital projects with a total estimated investment (TEI) of \$10 million or greater. The details to these projects are reported below.

Capital projects reaching practical completion during financial year ended 30 June 2024

Project name	Original completion date	Latest approved completion date	Practical completion date	Reason for variance of completion dates
Dandenong Specialist Children's Court	June 2023	September 2023	September 2023	Stage 1 & 2 (Main & Custody) works completed; Stage 3 external work completion dependent on DTP & Council to finalise project
Online Magistrates' Court	June 2024	June 2024	June 2024	N/A
Sunshine Law Courts redevelopment	June 2023	June 2024	June 2024	Combination of latent conditions, COVID affected labour market, and impact of holistic site works requiring complementary redesign work

Capital projects reaching financial completion during financial year ended 30 June 2024

Project name	Original completion date	Latest approved completion date	Practical completion date	Reason for variance of completion dates
Keeping Courts Open	June 2023	March 2024	March 2024	Complex procurement; long lead times resulting in multi-year project delivery.

Original approved TEI budget (\$ million)	Latest approved TEI budget (\$ million)	Actual TEI Cost (\$ million)	Variation between actual cost and latest approved TEI budget	Reason for variance from latest approved TEI Budget
29	29	14	15	Remaining ROU leases of \$15m lapsing in FY2036-37
10	10	10	-	N/A
16	16	16	-	N/A

Original approved TEI budget (\$ million)	Latest approved TEI budget (\$ million)	Actual TEI Cost (\$ million)	Variation between actual cost and latest approved TEI budget	Reason for variance from latest approved TEI Budget
10	10	10	-	N/A

Treasurer Advances and Off-Budget Funding

Treasurer's Advances and Off Budget Funding provided by the State Government are allocated to Court Services Victoria for use by the courts and the Victorian Civil and Administrative Tribunal. The following information is provided:

OUTPUT

Court Services Victoria –

COVID Debt Levy supplementation

\$3.110 million was provided to fund Court Services Victoria obligations imposed under the Victorian Government's COVID Debt levy during 2023-24.

Children's Court Clinic and Conferencing contingency release

\$0.231 million was provided to meet the costs of the Children's Court Clinic during 2023-24. See below for additional asset funding provided for the clinic during 2023-24.

Operating Expenditure for Judicial Commission of Victoria

\$0.345 million was provided to meet additional operating costs of the Judicial Commission arising from a number of complex complaints relating to the conduct of the judiciary during 2023-24.

Court Fee Reform – Probate Online Application System Replacement

\$0.146 million was provided to further the replacement of the Supreme Court's Probate Online Application system in 2023-24.

Workforce Supplementation

\$2.249 million was provided from the Victorian Government's Workforce Transition Fund to supplement redundancy costs of Court Services Victoria's corporate consolidation program following a detailed review of all areas where cost savings could be achieved, which included reviewing corporate functions across the jurisdictions, the Victorian Civil and Administrative Tribunal and CSV Corporate Services and assessing how they may be delivered more effectively during 2023-24.

Corporate Consolidation Redundancy Payments

\$1.804 million was provided for redundancy costs of Court Services Victoria's corporate consolidation program not met by the Victorian Government's Workforce Transition Fund during 2023-24.

Corporate Consolidation Program Support

\$0.965 million was provided for expert legal and industrial relations advice to navigate through the corporate consolidation process, as well as additional resources to run the process during 2023-24.

Complex inquests at Coroners Court

\$0.552 million to supplement legal and other expenses attaching to four complex inquests into the deaths of Aboriginal peoples in custody and in the care of the Secretary to the Department of Families, Fairness and Housing during 2023-24.

Cyber Security Incident

Total third-party costs associated with this incident were \$1.0 million, of which \$0.500 million is to be recovered through insurance, requiring supplementation of \$0.500 million during 2023-24.

Application of Balance Prior Year Surplus

\$3.773 million was provided to meet additional operating costs of Court Services Victoria during 2023-24.

ASSET

Children's Court Clinic and Conferencing contingency release

\$0.207 million was provided to meet the costs of the Children's Court Clinic during 2023-24. Note comment above for additional output funding provided for the clinic during 2023-24

Courtlink Mainframe Replacement

\$3.419 million to replace the Courtlink Mainframe computer during 2023-24.

SECTION 3:

Workforce Data



Workforce Data

The People Services division monitors Court Services Victoria statewide workforce data. The following table includes data for actual full-time equivalent (FTE) Victorian Public Service (VPS) employees and does not include statutory appointees.

Table 6: Details of Employment Levels in June 2023 and June 2024

	30 June 2023							
	All employees		Ongoing			Fixed term and casual		
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent	
Demographic Data								
Gender								
Women	2,176	2,036.2	1,404	308	1,604.9	464	431.3	
Men	855	829.4	612	37	636.1	206	193.3	
Self-described	6	4.9	2	1	2.8	3	2.1	
Age								
Under 25	261	252.5	186	5	189.5	70	63	
25-34	1,013	985.2	635	60	670.8	318	314.4	
35-44	641	591.4	405	129	490	107	101.4	
45-54	455	422	313	68	357.1	74	64.9	
55-64	351	324.1	257	59	297.2	35	26.9	
Over 64	101	80.7	61	19	73.8	21	6.9	
Classification Data								
Victorian Public Service 1	2	2	0	0	0	2	2	
Victorian Public Service 2	380	353	213	39	237.9	128	115.1	
Victorian Public Service 3	639	616	302	50	334.3	287	281.7	
Victorian Public Service 4	495	470.2	334	69	381.1	92	89.1	
Victorian Public Service 5	392	360.9	270	36	295.5	86	65.4	
Victorian Public Service 6	255	244.9	184	26	202.2	45	42.7	
Allied Health 3	4	2.5	0	3	1.5	1	1	
Trainee Registrar	221	218.3	214	7	218.3	0	0	

	30 June 2024						
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent
	2,174	2,039.8	1,541	299	1,736.9	334	302.9
	888	863	708	26	724.6	154	138.4
	7	6.8	5	1	5.8	1	1
	305	287.3	203	7	207	95	80.3
	1,140	1,110.8	903	61	940.4	176	170.4
	689	644.7	475	112	549.2	102	95.5
	486	456.7	351	78	403	57	53.7
	342	323.6	261	42	291	39	32.6
	107	86.5	61	26	76.7	20	9.8
	1	1	0	0	0	1	1
	398	366.9	225	35	246.4	138	120.5
	653	630	520	55	556.3	78	73.7
	481	457.2	329	59	369.4	93	87.8
	411	380.2	276	40	303.5	95	76.7
	250	245	192	18	205.6	40	39.4
	1	0.8	0	1	0.8	0	0
	174	171.6	168	6	171.6	0	0

	30 June 2023							
	All employees		Ongoing			Fixed term and casual		
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent	
Qualified Registrar	36	35.4	34	2	35.4	0	0	
Deputy Registrar	89	85	71	10	77	8	8	
Registrar Grade 3	306	277	222	77	270	7	7	
Registrar Grade 4	64	61.5	56	8	61.5	0	0	
Registrar Grade 5	52	48.3	37	13	46.4	2	1.9	
Registrar Grade 6	20	20	18	0	18	2	2	
Total	2,955	2,795	1,955	340	2,179.1	660	615.9	
Senior Technical Specialist	51	44.6	33	5	33.8	13	10.8	
Senior Executive Service 1	14	13.9	13	1	13.9	0	0	
Senior Executive Service 2	15	15	15	0	15	0	0	
Senior Executive Service 3	2	2	2	0	2	0	0	
Total Senior employees	82	75.5	63	6	64.7	13	10.8	
Total employees	3,037	2,870.5	2,018	346	2,243.8	673	626.7	

Notes

- (1) All figures reflect active employees in the last pay period of June each year. The figures exclude those persons on leave without pay or absent on secondment, external contractors/consultants and temporary staff employed through recruitment agencies. 'Ongoing employee' means people engaged on open-ended contracts of employment and executive officers on a standard executive contract who were active in the last pay period of June each year. Judicial officers are not included.
- (2) The above figures include all employees defined as Court Services Victoria staff in section 3 of the Court Services Victoria Act 2014; the Court Services Victoria Chief Executive Officer; a Court Chief Executive Officer; a person employed under section 36; a judicial employee.
- (3) The above figures do not include the Chief Executive Officer of the College; people employed under section 16 (2) of the Judicial College of Victoria Act 2001; the Director of the Commission or employees of the Commission under the Judicial Commission of Victoria Act 2016, as the College and the Commission are separate reporting entities.
- (4) For the purposes of practicality, as a true reflection of the Court Services Victoria workforce, and for ease of comparison with data reported in previous years, Full-time Equivalent figures have not been rounded to the nearest whole number.

	30 June 2024						
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent
	49	47	45	4	47	0	0
	131	126.5	96	12	103.5	23	23
	301	274.4	221	71	265.9	9	8.5
	68	65.9	58	8	63.9	2	2
	54	51.5	42	10	49.7	2	1.8
	18	17.5	16	1	16.5	1	1
	2,990	2,835.5	2,188	320	2,400.1	482	435.4
	50	45.1	37	6	38.2	7	6.9
	14	14	14	0	14	0	0
	12	12	12	0	12	0	0
	3	3	3	0	3	0	0
	79	74.1	66	6	67.2	7	6.9
	3,069	2,909.6	2,254	326	2,467.3	489	442.3

Executive Officer Data

A member of the Senior Executive Service is defined as a person employed as an executive under Part 3 of the *Public Administration Act 2004*. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year.

The definition of Senior Executive Service does not include the Accountable Officer or Governor in Council appointments as statutory office holders.

Table 7: Number of Senior Executive Service by Gender at 30 June 2024

Class	All		Women		Men		Self-described	
	Number	Variance	Number	Variance	Number	Variance	Number	Variance
Senior Executive Service-3	2	1	1	0	1	1	0	0
Senior Executive Service-2	12	-3	6	-2	6	-1	0	0
Senior Executive Service-1	14	0	12	+1	2	-1	0	0
Total	28	-2	19	-1	9	-1	0	0

Note: 'Variance' refers to the variation in number between the current and previous reporting periods.

The number of executives in the Report of Operations is based on the number of executive positions that are occupied at the end of the financial year. Note 9.4 in the financial statements lists the actual number of Senior Executive Service and the total remuneration paid to Senior Executive Service over the course of the reporting period. The financial statements note does not include the Court Services Victoria Chief Executive Officer (Accountable Officer), the Chief Executive Officer of the Judicial College, or the Director of the Judicial Commission, nor does it distinguish between executive levels or disclose separations.

Separations are executives who have left Court Services Victoria during the relevant reporting period. To assist readers, these two disclosures are reconciled in Table 8.

Table 8: Reconciliation of Executive Numbers

Item	2023	2024
Executives (as listed in Financial Statement)	34	35
Accountable Officer	1	1
Less Separations	(4)	(7)
Total executive numbers at 30 June	31	29

Note: The Chief Executive Officer of the Judicial College and the Director of the Judicial Commission are excluded from the above table. The College and the Commission are separate reporting entities and produce their own annual reports. An executive acting arrangement reported in Note 9.4 is also excluded from the above table.

The following table discloses the annualised total salary for senior employees of Court Services Victoria, categorised by classification. The salary amount is reported as the full-time annualised salary.

Table 9: Annualised Total Salary for executives and senior technical specialists

Income Band	Executives	Senior Technical Specialist
< \$160,000	0	0
\$160,000-\$179,999	0	2
\$180,000-\$199,999	0	13
\$200,000-\$219,999	3	9
\$220,000-\$239,999	6	13 ⁽³⁾
\$240,000-\$259,999	5	13 ⁽⁴⁾
\$260,000-\$279,999	2	0
\$280,000-\$549,999	12	0
Total	28	50

Notes

- (1) The salaries reported above are for the full financial year at a full-time equivalent rate, excluding superannuation, as at the last full pay period in June of the reporting period.
- (2) The table does not include the Court Services Victoria Chief Executive Officer (Accountable Officer), the Chief Executive Officer of the Judicial College, the Director of the Judicial Commission, or senior technical specialists in the College and Commission as they are separate reporting entities.
- (3) There is one senior technical specialist employed on a casual basis.
- (4) There are six senior technical specialists employed on a part-time basis: two at 0.1 full-time equivalent rate, three at 0.2 full-time equivalent rate, one at 0.3 full-time equivalent rate.

Employment and Conduct Principles

Court Services Victoria continued to respect and uphold the Victorian Public Sector Employment Principles and Standards of fair and reasonable treatment, merit in employment, equal employment opportunity, upholding human rights, ensuring a reasonable avenue of redress, and fostering the development of a career public service. Employees have been correctly classified in workforce data collections.

Court Services Victoria is committed to applying merit and equity principles when appointing employees. Selection processes ensure applicants are assessed fairly and equitably on the basis of the key selection criteria and key accountabilities without discrimination.

During 2023-24, the updated Court Services Victoria Flexible Working Policy was released, Gender Affirmation in the Workplace Guidelines were developed, and an Inclusive Language Guide was launched. The sexual harassment and respect induction e-learn was updated to include the new positive duty under the amended *Sex Discrimination Act 1984 (Cth)* and improved sections on intersectional gender inequality and compounded disadvantage. An advanced sexual harassment e-learn, titled 'Advanced sexual harassment training: techniques to optimise respect', was also developed.

Performance Against Occupational Health and Safety Measures

The rate of incidents per 100 Full-time Equivalent increased from 7.6 in 2022-23 to 14.8 in 2023-24. This is reflective of a significant increase in the number of incidents reported between the two financial years. Reporting illustrates Court Services Victoria's practice of encouraging both employees and court users to lodge incident reports for potential hazards, near misses and accidents. This helps to ensure early risk identification and a proactive approach to health, safety, and wellbeing.

There were 26 standard Workers' Compensation claims lodged during 2023-24 compared with 17 claims for the previous financial year. Whilst

the number of claims exceeding 13 weeks of paid compensation during 2023-24 was 14, compared with five in 2022-23, average claim costs decreased from \$293,411 to \$274,787.

Court Services Victoria continues to prioritise health and wellbeing in line with its strategic priority to have diverse, collaborative, ethical and capable people. A significant amount of work continues across jurisdictions to remediate and address risks to employees, judicial officers and juries, focussing on physical, psychosocial and mental health risks.

Table 10: Performance Against Occupational Health and Safety Measures

Measure	KPI	2021-22	2022-23	2023-24
Incidents	Number of incidents ⁽¹⁾	136	256	435
Incidents	Rate per 100 Full-time Equivalent ⁽²⁾	3.3	7.6	14.8
Incidents	Number of incidents requiring first aid and/ or further medical treatment	57	123	162
Claims ⁽³⁾	Number of standard claims	10	17	26
Claims ⁽³⁾	Rate per 100 Full-time Equivalent	0.32191	0.50990	0.88219
Claims ⁽³⁾	Number of lost time claims	3	8	17
Claims ⁽³⁾	Rate per 100 Full-time Equivalent	0.09657	0.23995	0.57682
Claims ⁽³⁾	Number of claims exceeding 13 weeks	2	5	14
Claims ⁽³⁾	Rate per 100 Full-time Equivalent	0.06438	0.14997	0.47050
Fatalities ⁽³⁾	Fatality claims	0	0	0
Claims costs ⁽³⁾	Average cost per standard claim ⁽⁴⁾	\$206,291	\$293,411	\$274,787
Return to work	Percentage claims with RTW plan >30 days	100%	100%	100%
Management commitment	Evidence of OH&S policy statement, OH&S objectives, regular reporting to senior management of OH&S, and OH&S plans (signed by Chief Executive Officer or equivalent)	Completed	Completed	Completed
Management commitment	Evidence of OH&S criteria(s) in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed
Consultation and participation	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs)	Completed	Completed	Completed
Consultation and participation	Compliance with agreed structure on designated workgroups, health and safety representatives and issue resolution procedures ⁽⁵⁾	Completed	Completed	Completed

Measure	KPI	2021-22	2022-23	2023-24
Risk Management	Number of Improvement Notices issued across Court Services Victoria by WorkSafe Inspector	0	1	0

Notes:

- (1) Includes employees and court users.
- (2) Full-time Equivalent is based on number of employee incidents only.
- (3) WorkSafe Victoria data for 2023-24 was received on 8 August 2024.
- (4) The average claim costs reported each financial year is subject to change as costs vary over time to incorporate payments made to date and estimated future payments.
- (5) In areas where there are no designated workgroups and health and safety representatives, alternative consultation arrangements have been implemented.

HEALTH SAFETY AND WELLBEING INTERVENTIONS DURING 2023-24

- Court Services Victoria continues to identify workplace risks and implement strategies to address safety and health concerns unique to jurisdictions' individual environments and work locations. Fifty Health and Safety Representatives were encouraged to take up dedicated training to optimise performance in their roles across the Courts Group.
- Work to support policies governing expected workplace behaviours and reduce the risk of psychosocial harm has continued. Advanced training implemented during 2023-24 included 'I am a bystander and what should I do' and 'Advanced sexual harassment training: techniques to optimise respect'.
- The Contact Officer Network continued its work to respond to and support those who experience sexual harassment in the workplace. The program was expanded during 2023-24 to also provide support to employees experiencing family violence.
- Following a successful 12-month pilot, the Peer Support Program was implemented as ongoing in October 2023. The Program offers proactive and short-term assistance to employees from trained and trusted colleagues to support a positive, safe and respectful workplace.
- Work continued to respond and consolidate critical safety risks and to develop core and common controls across the Courts Group safety risks profile.
- Work commenced on vicarious trauma "Dealing with the trauma of others" exposure mapping and identifying enhanced training to minimise harm to health and build resilience in employees.
- Other initiatives to support employee health safety and wellbeing included the Employee Wellbeing Support service; Fitness Passport program; webinars and guidance on topics including workplace and financial wellbeing; and promoting community health campaigns such as R U OK Day and National Safe Work Month.

SECTION 4:

Other Disclosures



Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

Departments and public sector bodies are required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria.

MPSG applies to all construction projects valued at \$20 million or more.

The MPSG guidelines and VIPP guidelines will continue to apply to MPSG-applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

PROJECTS COMMENCED – LOCAL JOBS FIRST STANDARD

During 2023-24, Court Services Victoria commenced one Local Jobs First Standard project valued at \$3 million. The project was located in statewide Victoria, with an average commitment of 80 per cent of local content. No projects were commenced that occurred in metropolitan Melbourne and regional Victoria. The MPSG applied to this project. Fifty-four small to medium-sized businesses were engaged through the supply chain on commenced Standard Projects.

PROJECTS COMPLETED – LOCAL JOBS FIRST STANDARD

During 2023-24, Court Services Victoria completed two Local Jobs First Standard projects, totalling \$12.2 million. One project was based in metropolitan Melbourne, representing a commitment of 88 per cent local content. One project was based in regional Victoria, representing a commitment of 93 per cent local content. No projects were completed that occurred in statewide Victoria. The MPSG applied to these projects. Four hundred and seventy-three small to medium-sized businesses were engaged through the supply chain on completed Standard Projects.

PROJECTS COMMENCED – LOCAL JOBS FIRST STRATEGIC

During 2023-24, Court Services Victoria commenced nine Local Jobs First Strategic projects, totalling \$242 million. Four projects were based in metropolitan Melbourne. Four were based in regional Victoria with an average commitment of 95 per cent local content, and one was based in statewide Victoria. The MPSG applied to these projects. Four hundred and forty-five small to medium-sized businesses were engaged through the supply chain on commenced Strategic Projects

PROJECTS COMPLETED – LOCAL JOBS FIRST STRATEGIC

During 2023-24, Court Services Victoria completed three Local Jobs First Strategic projects, totalling \$18.6 million. Three were based in regional Victoria representing an average of 98 per cent local content. No projects were completed that occurred in metropolitan Melbourne and statewide Victoria. The MPSG applied to these projects.

REPORTING REQUIREMENTS – GRANTS

There were no grants during 2023-24 which entailed a conversation with the Industry Capability Network (Victoria) Ltd.

Social Procurement

Court Services Victoria considers Social Procurement objectives through the Victorian Government implementation of the Social Procurement Framework, which establishes requirements that apply to departments and agencies when they procure goods, services and construction.

The Social Procurement Framework has been integrated into the Court Services Victoria procurement policies and procedures to further commit to supporting the State Government's directions under their framework and recognise that Court Services Victoria plays a key role in advancing social and sustainable outcomes for Victoria. The following table sets out the outcomes for 2023-24.

Table 11: Overall Social Procurement Activities 2023-24

Number of suppliers engaged	Outcome	Total amount spent (direct spend) (excluding GST)
28	Opportunities for Victorian Aboriginal People	\$591,466
14	Opportunities for Victorians with disability	\$25,712,722
1	Opportunities for Victorian priority jobseekers	\$3,971
20	Sustainable Victorian social enterprises and Aboriginal business sectors	\$14,583,379

Compliance with Building Act 1993

Court Services Victoria complies with the building and maintenance provisions of the *Building Act 1993*, the *Building Regulations 2018*, and relevant provisions of the National Construction Code.

Court Services Victoria applies the guidance to the Asset Management Accountability Framework related to compliance with building regulations, the safety and fitness to occupy facilities, and application to new building and construction works.

SCOPE OF PROPERTIES

Court Services Victoria manages a diverse asset base of 57 owned facilities that range from major purpose-built court buildings concentrated in the CBD and metropolitan Melbourne to single-room court facilities dispersed throughout regional Victoria. Forty-three facilities are in regional areas and 17 are heritage listed. Thirty-five facilities are over fifty years old, and 20 facilities are over 100 years old.

In some cases, Court Services Victoria manages and maintains facilities with co-shared arrangements with the Department of Justice and Community Safety. Many Court Services Victoria facilities also include custody suites managed by Victoria Police and/or Corrections Victoria.

NEW AND EXISTING BUILDING STANDARDS

During 2023-24, Court Services Victoria conducted 113 projects in court locations across Victoria. Of those, 62 were considered major works projects (valued over \$50,000). All new work and redevelopment of existing properties are carried out to conform to current building regulations and the provisions of the Building Act.

The Municipal Building Surveyor or the relevant building surveyor issues either a Certificate of Final Inspection for upgrades or alterations to an existing building for which an Occupancy Permit has already been issued or deemed to be issued, or an Occupancy Permit for all new facilities and change of use and/or classification.

MAINTENANCE OF OWNED FACILITIES

Court Services Victoria owned buildings satisfy the maintenance provisions of building regulations through management by internal resources and external contractors. Court Services Victoria administers the issues on which maintenance standards rely, such as personnel competencies, monitoring, reporting and auditing of servicing and maintenance systems.

An Asset Management Plan has been completed for all Court Services Victoria assets. The Asset Management Plan details the strategies, plans and activities necessary to identify, manage and control these assets to ensure optimal asset utilisation and reliable operation for the lowest lifecycle cost.

The Asset Management Plan sets out operational plans, maintenance plans, condition monitoring and forward investment plans for Court Services Victoria assets. The Asset Management Plans are reviewed annually.

Court Services Victoria receives maintenance statements from contractors, ensuring evidence-based asset compliance by auditing all maintenance logbooks, records and databases and providing the annual Essential Safety Measures Report for each facility.

In 2023-24, any identified and prioritised non-compliances were scheduled to be undertaken as part of the upgrade works across all facilities.

Occupational health and safety, functionality for service delivery and upkeep of plant and equipment are key priorities for allocating funding for maintenance. All legislative requirements for asbestos inspections and monitoring have been met and coordinated to the satisfaction of the Victorian Asbestos Eradication Agency.

Legionella risks are managed by ensuring compliance with Legionella-related Acts and Regulations.

To date, no emergency or building orders have been issued concerning Court Services Victoria owned facilities.

Asset Management Accountability Framework Maturity Assessment

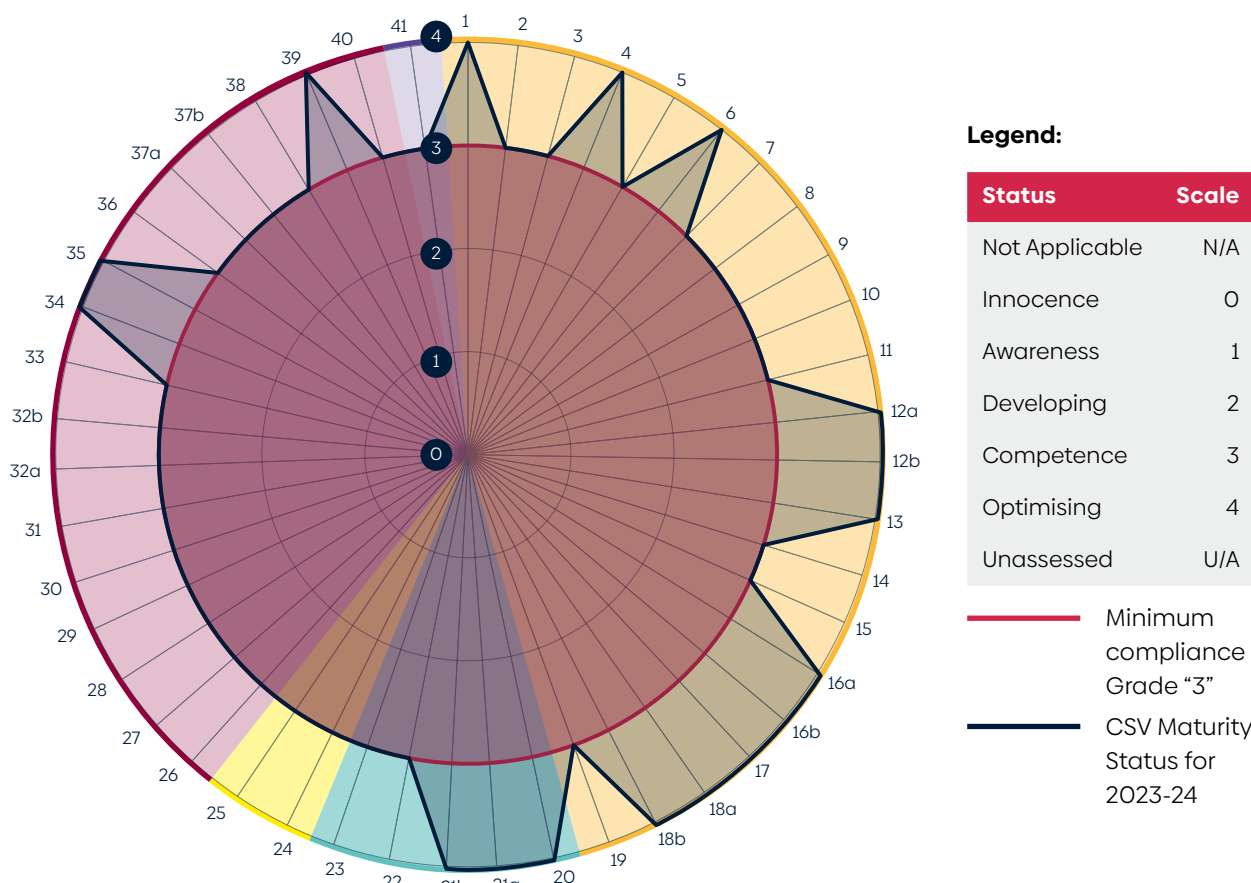
The Asset Management Accountability Framework (AMAF) is the Victorian Government’s policy framework for asset management. The Asset Management Accountability Framework is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. The following sections summarise Court Services Victoria’s assessment of maturity against the Asset Management Accountability Framework requirements for 2023-24.

Court Services Victoria’s target maturity rating is ‘competence’, meaning systems and processes are fully in place, consistently applied and systematically meeting the Asset Management Accountability Framework requirement, including a continuous improvement process to expand system performance above the minimum requirements of Asset Management Accountability Framework.

Court Services Victoria commissioned an independent assessment in 2023-24, establishing that it is fully compliant in its obligations to comply with Asset Management Accountability Framework. The review concluded that:

- There are no material compliance deficiencies when measured against the Asset Management Accountability Framework, and Court Services Victoria can demonstrate compliance with all 41 mandatory requirements.
- Court Services Victoria has demonstrated the ability to justify the minimum standards (Rating 3) required to meet all mandatory requirements within Asset Management Accountability Framework.
- Court Services Victoria can demonstrate it has exceeded the minimum standards for 17 mandatory clauses sufficient to achieve a rating of “Optimising” (Rating 4) using the criteria established within the Victorian Government’s Asset Management Maturity Assessment tool.

Figure 1: Overall maturity: May 2024



**LEADERSHIP AND ACCOUNTABILITY
(REQUIREMENTS 1-19)**

Court Services Victoria met or exceeded its target maturity level in this category.

PLANNING (REQUIREMENTS 20-23)

Court Services Victoria met or exceeded its target maturity level in this category.

ACQUISITION (REQUIREMENTS 24 AND 25)

Court Services Victoria met its target maturity level in this category.

OPERATION (REQUIREMENTS 26-40)

Court Services Victoria met or exceeded its target maturity level in this category.

DISPOSAL (REQUIREMENT 41)

Court Services Victoria met its target maturity level in this category.

Disclosure of Emergency Procurement

In 2023-2024 Court Services Victoria activated Emergency Procurement on two occasions in accordance with the requirements of government policy and accompanying guidelines. A total of 27 contracts with a combined value of \$4.89 million (GST inclusive), were awarded in connection with the emergency. Details of the Court Services Victoria emergency procurements are shown below.

Table 12: Emergency Procurement

Nature of Emergency	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at <=\$100,000 (incl. GST)
Cyber Security Incident	January 2024	<p>A cyber security incident impacted the CSV AVCT network which necessitated a requirement to:</p> <ul style="list-style-type: none"> Identify "high sensitivity matters" Court rooms, witness rooms were recommissioned and reprogrammed. Purchase of additional recording computers to replace unsupported devices 	\$4,550,196 ^(a)	<p>19 new contracts awarded, each valued at \$100,000 or less</p> <p>5 new contracts awarded, each valued at \$100,000 or more</p>
Supreme Court Victoria Flood Rectification	April 2024	Removal of water damaged paintwork/plasterboard and structural drying works	\$337,600 ^(a)	3 new contracts awarded, each valued at \$100,000 or less

Note:

(a) Total of all expenditure, including contracts under and over \$100,000.

Disclosure of procurement complaints

Under the Governance Policy of the Victorian Government Purchasing Board (VGPB), Court Services Victoria must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

Court Services Victoria received one formal complaint through its procurement complaints management system in 2023-2024, relating to an open market procurement for the Provision of Language Services (PRN-22-205) in which

the supplier queried Court Services Victoria's adherence to its advertised evaluation process. A review which was conducted in accordance with Court Service's Victoria's Procurement Complaints Management Procedure found that all procurement policies and processes had been adhered to and the complaint has been resolved.

Environmental Performance

Court Services Victoria aligns with the Victorian Government's environmental policies, strategies, and commitments. Court Services Victoria is focused on reducing its environmental footprint to support the Government's goal of achieving net-zero emissions by 2045.

Court Services Victoria's operations are guided by key state and federal legislation, including:

- *Environment Protection Act 2017*
- *Climate Change Act 2017*
- *Planning and Environment Act 1987*
- *Water Act 1989*
- *Catchment and Land Protection Act 1994.*

These laws provide a framework that ensures Court Services Victoria complies with environmental regulations, helping to minimise its impact on the environment. Furthermore, Court Services Victoria actively participates in government-led climate change and environmental sustainability groups, as well as policy consultation processes, to stay informed on the latest developments in climate science and industry best practices.

Key Actions for 2023-24:

- (1) Court Services Victoria has implemented new environmental reporting software to enhance compliance with environmental regulations. This tool not only improves the accuracy of energy usage data but also provides a more regular and detailed view of energy consumption across all jurisdictions, allowing for better environmental management.
- (2) Court Services Victoria has conducted an asset review to identify and prioritise the infrastructure most at risk from the physical impacts of climate change over the next 25 years. This review aids in determining necessary upgrade works and enhances preparedness for future environmental challenges.
- (3) Court Services Victoria engaged an external auditor to assess its readiness in managing climate change risks. The audit focused on evaluating CSV's effectiveness in identifying, assessing, and mitigating both physical and transitional impacts of climate change on its operations. This comprehensive internal audit provided a clearer understanding of CSV's risk maturity in relation to climate change and its overall preparedness to address these challenges.

Through these efforts, Court Services Victoria aims to contribute thoughtfully to the broader governmental initiatives toward sustainability and climate action.

OUR REPORTING APPROACH

All government entities are required to report on both office and non-office activities across various environmental indicators in their annual reports. Court Services Victoria aligns with the Government's FRD24 directive for Tier 3 organisations by reporting on a set of indicators including energy consumption, transportation and greenhouse gas emissions. This reporting enhances transparency, allowing the Victorian community to better understand the environmental impacts of public services and how they are being responsibly managed.

ORGANISATIONAL BOUNDARY

Court Services Victoria defines its environmental reporting boundaries by applying the operational control approach as outlined in the Greenhouse Gas Protocol Corporate Standard. Court Services Victoria collects data for all operations and assets under its operational control, including owned and leased premises (e.g. court houses, offices) as well as its vehicle fleet. This includes Pool vehicles which are shared cars available for work purposes, and Judicial/Executive vehicles, leased exclusively by Judges and Executives for both work-related and personal use.

The above organisational boundary covers Court Services Victoria's corporate functions (Jurisdiction Services) and its jurisdictions including:

- Supreme Court of Victoria
- County Court of Victoria
- Magistrates' Court of Victoria, including the Children's Court of Victoria
- Victorian Civil & Administrative Tribunal (VCAT)
- Coroners Court of Victoria
- Judicial College of Victoria

Sites excluded from reporting are residences and locations with minimal FTE presence that are housed within another department's facility.

DATA SOURCES

Court Services Victoria has made every effort to ensure the accuracy and completeness of the environmental data reported for its operations and assets. Data on consumption and usage is primarily sourced directly from utility retailers, SSP and other government agencies, covering both owned and leased facilities. In instances where data is missing, estimates have been made using previous years' data, monthly averages, or other appropriate methods.

The greenhouse gas inventory has been compiled following the National Greenhouse Accounts Factors 2023, as updated by the Department of Climate Change, Energy, the Environment and Water.

SCOPE

Court Services Victoria reports its greenhouse gas emissions categorised by scopes in accordance with national reporting standards:

- Scope 1 emissions include direct greenhouse gas emissions from sources that Court Services Victoria owns or controls, such as the combustion of fossil fuels in its vehicles or machinery.
- Scope 2 emissions account for indirect emissions from the consumption of purchased electricity, primarily generated from coal and gas-fired power stations.
- Scope 3 emissions capture other indirect emissions from sources Court Services Victoria does not control but does influence, such as those resulting from corporate air travel.

ELECTRICITY PRODUCTION AND CONSUMPTION

Court Services Victoria relies on electricity as a critical utility to operate its offices and court facilities. During the reporting period, Court Services Victoria's total electricity consumption amounted to 21,312 Megawatt hours (MWh), representing a 8.74 per cent increase from the previous year. The metered data covers 98 per cent of sites using electricity, representing accommodation for 99 per cent of FTE staff.

Table 13: Electricity Use Summary

Code	Description	2023-24	2022-23
EL1	Total electricity consumption (MWh)	21,312.48	19,600.01
	Purchased electricity	21,165.76	19,600.01
	Self-generated	146.72	(no data)
EL2	Total On site-electricity generated (MWh)	146.72	(no data)
	Solar Electricity	146.72	(no data)
	Exports	0	0
EL3	Total On-site installed generation capacity (MW)	0.3	0.3
	Solar System	0.3	0.3
EL4	Total electricity offsets (MWh)	5,335.93	4,283.69
	Green Power	1,356.77	598.89
	RPP (Renewable Power Percentage in the grid)	3,979.16	3,684.80

Notes

- (1) 5 per cent of the electricity consumption data has been estimated.
- (2) Figures reported in the FY22-23 annual report, which were initially based on estimates due to the unavailability of actual data at the time, have been revised.
- (3) For FRD 24 reporting, tenancy energy use covers items such as tenancy power, lighting, and supplementary air-conditioning, while base building energy use, where CSV occupies part of a building, includes services like air conditioning and lifts, apportioned by the occupied tenancy area. Where facilities are co-located with Victoria Police and share a single utility meter for both the court and the police station, utility consumption is estimated and apportioned according to the cost recovery split method.

Actions Undertaken

- Court Services Victoria has implemented a Green Power Electricity plan at Bendigo Law Courts. By adopting this plan, Court Services Victoria is actively supporting the generation of renewable energy.
- Court Services Victoria continues to adhere to the Office Accommodation Guidelines 2007, ensuring new builds and major renovations achieve at least a 5-star Green Star rating and a NABERS 5-star energy rating (6 stars from 2025). This commitment ensures that new court facilities are 100 per cent electric, equipped with solar panels and EV charging stations, as demonstrated at Bendigo and Wyndham Law Courts (under construction).
- To ensure the consistent adoption of environmentally sustainable design (ESD) principles, Court Services Victoria has allocated a dedicated sustainability budget to all Capital Projects.

STATIONARY FUEL USE

Court Services Victoria relies on natural gas as an essential utility for operating its offices and court facilities, mainly for space and domestic hot water heating. During the reporting period, Court Services Victoria's total stationary fuel consumption amounted to 30,195,323.31 megajoules (MJ), representing a 4.75 per cent decrease from the previous year. For natural gas, data accounts for 97 per cent of sites that are utilising gas, which represents accommodation for 98 per cent of FTE.

Table 14: Stationary fuel use summary

Code	Description	2023-24	2022-23
F1	Total fuels used in buildings and machinery (MJ)		
	Natural Gas	30,195,323.31	31,699,763.70
F2	Total emissions from stationary fuel consumption (Tonnes CO₂-e)		
	Natural Gas	1,555.96	1,633.49

Notes

- (1) 23 per cent of the natural gas consumption data has been estimated.
- (2) Figures reported in the FY22-23 annual report, which were initially based on estimates due to the unavailability of actual data at the time, have been revised.
- (3) For FRD 24 reporting, tenancy energy use covers items such as tenancy power, lighting, and supplementary air-conditioning, while base building energy use, where CSV occupies part of a building, includes services like air conditioning and lifts, apportioned by the occupied tenancy area. Where facilities are co-located with Victoria Police and share a single utility meter for both the court and the police station, utility consumption is estimated and apportioned according to the cost recovery split method.

Actions undertaken

- Electrification of buildings is progressing to facilitate the use of renewable energy sources and decrease reliance on natural gas. For example, this financial year, gas appliances have been removed from Benalla Magistrates Court and Castlemaine Magistrates Court as part of upgrade design works.
- Court Services Victoria continues to adhere to the Office Accommodation Guidelines 2007, ensuring new builds and major renovations achieve at least a 5-star Green Star rating and a NABERS 5-star energy rating (6 stars from 2025). This commitment means that new law court facilities built by Court Services Victoria, for example, Bendigo and Wyndham Law Courts (under construction), do not connect to/use natural gas.

TRANSPORTATION

Court Services Victoria operates a fleet that includes both Pool vehicles which are shared cars available for work purposes, and Judicial/Executive vehicles, leased exclusively by Judges and Executives for both work-related and personal use. While 72 per cent of the fleet is still powered by petrol and diesel, the executive fleet saw a 10.2 per cent increase in hybrids this year, partly due to a significant number of lease renewals (142 vehicles compared to 118 last period), many of which were originally leased during COVID-19 when hybrid availability was limited.

Table 15: Court Services Victoria Fleet – Vehicle Types

Vehicle Type	Pool Vehicles	Executive Vehicles
3 Cylinder Petrol	0 (0%)	1 (0.2%)
4 Cylinder Petrol	28 (5.5%)	231 (45.6%)
6 Cylinder Petrol	1 (0.2%)	29 (5.7%)
4 Cylinder Diesel	5 (0.9%)	69 (13.6%)
5 Cylinder Diesel	0 (0%)	2 (0.4%)
3 Cylinder Petrol – Hybrid	0 (0%)	5 (0.9%)
4 Cylinder Petrol – Hybrid	43 (8.5%)	86 (16.9%)
PHEV	1 (0.2%)	6 (1.2%)
Total (vehicles)	78	429

Description	2023-24	2022-23
T1 Total energy used in transportation segmented by fuel type (MJ)		
Gasoline/Petrol	10,059,092.30	9,545,627.00
Hybrid Gasoline	2,991,487.20	3,471,033.50
PHEV Gasoline	177,949.20	159,050.40
Petrol E10	52,439.00	52,849.70
Total Petrol	13,280,967.70	13,228,560.60
Diesel	3,559,298.50	3,842,621.90
Total energy used in transportation (vehicle fleet) (MJ)	16,840,266.20	17,071,182.50
T2 Number and proportion of vehicles in the organisational boundary (number and percentage)	507 (100%)	489 (100%)
Petrol – Unleaded	290 (57.2%)	288 (58.9%)
Diesel	76 (14.9%)	72 (14.7%)
Hybrid	134 (26.4%)	125 (25.6%)
PHEV	7 (1.4%)	4 (0.8%)
T3 Total Greenhouse gas emissions from vehicle fleet segmented by fuel type (tonnes CO₂-e)		
Gasoline/Petrol	680.20	645.48
Hybrid Gasoline	202.28	234.71
PHEV Gasoline	12.03	10.76
Petrol E10	3.19	3.22

Total Petrol	897.71	894.16
Diesel	250.61	270.56
Total Greenhouse gas emissions from transportation (vehicle fleet) (tonnes CO2-e)	1,148.32	1,164.72
T4 Total distance travelled by commercial air travel (km)	642,603.85	508,849.25
Total vehicle travel associated with entity operations (1,000 km)	6,292.45	6,530.12
Greenhouse gas emissions from vehicle fleet (tonnes CO2-e per 1,000 km)	0.18	0.18

Notes

(1) All vehicles fall under the "passenger" category.

(2) All data comes from fuel card providers, with no estimated values included.

Actions undertaken

- Installing electric vehicle (EV) chargers for staff at newly developed court facilities, including the Bendigo and Wyndham Law Courts.
- Court Services Victoria conducted a feasibility assessment in response to Victoria's Climate Change Strategy, evaluating the economic, social, environmental, and operational impacts of implementing EV chargers across its facilities.

TOTAL ENERGY USE

The table below provides a summary of transport fuels, electricity, and natural gas consumption. Overall, total energy consumption has increased by 4.15 per cent compared to the previous reporting period. This increase is driven primarily by a 8.74 per cent rise in electricity usage, despite a 4.75 per cent reduction in natural gas consumption, which can be attributed to the ongoing phase-out of gas and the electrification of assets. Energy consumption per FTE has risen by 2.32 per cent, however, energy consumption per square meter of occupied space has decreased by 1.17 per cent.

Table 16: Total Energy Use Summary

Code	Description	2023-24	2022-23
E1	Total energy usage from fuels (MJ) (F1+T1)	47,035,589.51	48,770,946.20
	Total energy usage from stationary fuels (F1) (MJ)	30,195,323.31	31,699,763.70
	Total energy usage from transport (T1) (MJ)	16,840,266.20	17,071,182.50
E2	Total energy usage from electricity (MJ)	76,724,923.26	70,560,050.95
E3	Total energy usage segmented by renewable and non-renewable sources (MJ)		
	Total energy non-renewable (E1 + E2 – E3 Renewable)	109,435,524.00	106,065,707.74
	Total energy renewable	14,853,163.27	13,265,289.41
E4	Total unites of energy used normalised		
	Total Energy used normalised by FTE (MJ/FTE)	41,992.57	41,038.24
	Total Energy used normalised by area (MJ/M2)	486.47	492.20

Notes

- (1) FTE count increased by 1.35% from 2022-23 to 2023-24.
 (2) The Net Lettable Area (NLA) increased by 4.93% from 2022-23 to 2023-24.

GREENHOUSE GAS EMISSIONS

The following summary provides a detailed breakdown of electricity, gas, and transport emissions, expressed in tonnes of CO₂-equivalent (CO₂-e). While net greenhouse gas emissions have decreased, largely due to the Bendigo Law Courts' implementation of a Green Power plan, overall gross emissions across Court Services Victoria have increased by 2.41 per cent due to higher electricity consumption.

Table 17: Total greenhouse gas emissions summary

Code	Description	2023-24	2022-23
G1	Total scope one (direct) emissions (tonnes CO₂e)	2,704.28	2,798.21
	Carbon Dioxide	2,695.62	2,789.22
	Methane	3.32	3.48
	Nitrous Oxide	5.34	5.52
	Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (tonnes CO ₂ -e)	1,555.96	1,633.49
	Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (tonnes CO ₂ -e)	1,148.32	1,164.72
G2	Total scope two (indirect electricity) emissions (Tonnes CO₂-e) - market-based	13,921.15	13,464.27
G3	Total scope three greenhouse gas emissions (tonnes CO₂e)	2,466.18	2,368.28
	Commercial air travel	168.41	106.68
	Indirect emissions from Stationary Energy	1,839.44	1,861.56
	Indirect emissions from Transport Energy	458.33	400.04
	Net greenhouse gas emissions (tonnes CO ₂ e)	17,856.95	18,058.82
	Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO ₂ e]	19,091.61	18,630.76
	Any Reduction Measures Offsets purchased (EL4-related)	-1,234.66	-571.94
	Green Power Electricity	-1,234.66	-571.94

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE

Court Services Victoria has adopted the Green Star rating system by the Green Building Council of Australia. On February 27, 2024, Bendigo Law Courts achieved a 6 Star Green Star rating (Design & As Built Pathway v1.2), the highest rating available under the scheme. The facility is equipped with solar panels and is ready for the transition to zero emissions vehicles (ZEV), with chargers available for staff and judiciary. Similarly, the Wyndham Law Courts (currently under construction) has also been designed to achieve a 6 Star Green Star rating, being fully electric, with solar panels and ZEV-ready infrastructure for staff and judiciary.

As part of the Office Accommodation Guidelines 2007 and to meet state and federal legislative requirements, such as the *Climate Change Act*, Court Services Victoria is working to advance the use of Green Lease Schedules. We currently have one location with Green Lease Schedules issued by SSP and we aim to build on these initiatives where possible.

Table 18: Summary of NABERS ratings for leased assets

Building Name	NABERS Rating Scope	NABERS Rating Type	Stars
14-16 Mason Street	Base Building Rating	Energy	4.0
181 William St	Base Building Rating	Energy	5.5
350 Queen St	Base Building Rating	Energy	4.5
451 Little Bourke St	Base Building Rating	Energy	4.0
414 Latrobe St	Base Building Rating	Energy	4.4
555 Lonsdale St	Base Building Rating	Energy	5.0
55 King St – Base Building	Base Building Rating	Energy	5.0
55 King St – Base Building	Tenancy Rating	Energy	5.5

Official Green Star ratings received during the reporting period:

Table 19: Green Star ratings for Court Services Victoria owned assets

Building Name	Green Star Rating Type	Awarded	Rating Date
Bendigo Law Courts	Design & As Built Pathway v1.2	6 Stars (81/100)	27/02/2024

Government Advertising Expenditure

Court Services Victoria did not conduct any advertising campaign in the financial year 2023-24.

Compliance with the DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, the information included in this Annual Report will be available on our website in machine-readable format.

Compliance with the Public Interest Disclosures Act

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

Court Services Victoria does not tolerate improper conduct by employees, nor reprisals against those who come forward to disclose such conduct.

Court Services Victoria is committed to ensuring transparency and accountability in administrative and management practices and supports the making of disclosures that reveal improper conduct including corrupt conduct, dishonest performance of public functions, substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety, or the environment.

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

REPORTING PROCEDURES

Disclosure of improper conduct or detrimental action by Court Services Victoria, or any of its employees or officers, may be made to:

The Independent Broad-based Anti-Corruption Commission (IBAC)
Level 1, North Tower, 459 Collins Street,
Melbourne Vic 3000

Telephone: 1300 735 135

Website: www.ibac.vic.gov.au

FURTHER INFORMATION

Further information about what constitutes improper conduct, how to make a disclosure, what happens when a disclosure is made, the protections and support available to disclosers and the support available to a Court Services Victoria employee who is being investigated can be found in the Making and Handling Public Interest Disclosures Policy.

To request a copy of the Policy, please contact feedback@courts.vic.gov.au.

Compliance with the Carers Recognition Act 2012

Court Services Victoria has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012* by providing all new employees with information about their rights under the legislation and ensuring that existing employees who have carer responsibilities are supported to balance work responsibilities and caring commitments.

Court Services Victoria ensures care relationship principles are considered when setting policies and developing programs. People management policies, resources and programs reflect the guiding principles of the *Carers Recognition Act 2012*.

The Court Services Victoria Gender Equality Action Plan 2021-2025 includes actions to regularise flexible working arrangements and provide additional supports for employees with family and/or caring responsibilities. During September 2023, a new Flexible Working Policy, associated guides, a dedicated intranet page and an eLearn were released. National Carers Week (15-21 October 2023) and Global Day of Parents (1 June 2024) were also promoted in recognition and celebration of the many carers and parents who work at Court Services Victoria.

Consultancy Expenditure

DETAILS OF CONSULTANCIES VALUED AT \$10,000 OR GREATER

In 2023-24, there were 42 consultants engaged across 55 engagements where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2023-24 in relation to these consultancies is \$3.880 million (excluding GST).

Table 20: Consultancies Valued at \$10,000 or Greater

Consultant	Description	Total approved project fee \$ (excl. GST)	Expenditure \$ (excl. GST)	Future expenditure \$ (excl. GST)
Anadrom	Change strategy for the Magistrates' Court of Victoria ARC expansion project and Court Support Service review.	71,500	39,725	-
Anna Leibel	Consulting Services – VCAT CMS Assurance Advisory Group	70,680	43,710	-
ArcBlue Consulting Australia Pty Ltd	Services to CSV on strategic and operational Procurement	429,100	153,550	-
Ashurst Risk Advisory Pty Ltd	Independent Audit on implementation of the Szoke Review	140,273	56,109	84,164
Avance Logic Pty Ltd	Magistrates' Court of Victoria Service Centre ERC Business Case	35,060	29,712	5,348
Bastion Reputation Management Pty Ltd	Magistrates' Court of Victoria Strategic Review	59,000	26,000	-
Bevington Consulting Pty Ltd	Victorian Civil and Administrative Tribunal Workforce Planning	238,396	87,476	-
Bevington Consulting Pty Ltd	County Court of Victoria Future Workforce Review	63,000	57,268	-
Brian Stevens Consultancy	Consultancy for Magistrates' Court of Victoria Self Determination Cultural Change Plan	53,820	16,455	5,970
Capability Network Pty Ltd	Engagement of Capability for Magistrates' Court of Victoria Workforce	88,636	35,455	-
Charter Keck Cramer Pty Ltd	Northern Courts Complex Project – Market Sweep & Options Analysis	22,500	15,000	-
Christopher Bruce Thomson	Supreme Court of Victoria IT Transformation Project	40,800	40,800	-
Clear Horizon Consulting Pty Ltd	Magistrates' Court of Victoria Koori Family Violence Unit – Monitoring and Evaluation & Learning Framework	50,180	25,090	-
Cube Group Management Consulting Australia Pty Ltd	Magistrates' Court of Victoria Family Violence & Court Mandated Counselling Order Program Modelling	392,273	12,350	173,481

Consultant	Description	Total approved project fee \$ (excl. GST)	Expenditure \$ (excl. GST)	Future expenditure \$ (excl. GST)
Cube Group Management Consulting Australia Pty Ltd	Health, Wellbeing and Safety Plan for Magistrates' Court of Victoria – 2024 - 2026	65,575	27,788	37,788
Cyber Advisor Pty Ltd	Court Services Victoria Cyber risk review and cyber risk and strategy consulting	70,200	70,200	-
Deloitte Touche Tohmatsu	County Court of Victoria Public Private Partnership Future Accommodation and Service Needs	1,336,569	30,035	29,699
Deloitte Touche Tohmatsu	County Court of Victoria Case Management Evaluation	136,195	63,468	-
Deloitte Touche Tohmatsu	County Court of Victoria Case Management System Roadmap – 2023	89,580	89,580	-
Designed Interventions	County Court of Victoria Coaching and improving service delivery within teams	60,000	39,700	-
Designed Interventions	Supreme Court of Victoria Organisational review	41,610	5,000	-
Elizabeth Grainger	Planning for future financial and payroll services	38,400	28,800	1,200
Hames Sharley	Principal design consultancy for Online Magistrates Court	405,580	102,960	-
Hames Sharley	Principal Design Consultant for Dandenong Specialist Family Violence Court Expansion	267,206	73,785	63,321
Hames Sharley	Principal Design Consultant for Ringwood Specialist Family Violence Court Expansion	318,565	61,939	181,426
Human Habitats Pty Ltd	Town Planning Advisory Services Wyndham Law Court	45,456	7,677	19,998
Interform Aust Pty Ltd	Technical and specialist advice to Magistrates' Court of Victoria for the implementation of the Case Management System Project	175,500	2,375	-
Juliet Frizzell Consulting	County Koori Court Review	18,000	9,000	-
Kendo Australia Pty Ltd	Project Management & Advisory Services for Court Services Victoria Shared Service Model	190,000	128,250	61,750
Kerstin Thompson Architects Pty Ltd	Design Framework for Supreme Court Heritage Sites	714,680	123,574	7,579
KPMG	Magistrates' Court Switchboard and Generator Replacement Project	343,223	212,859	-
KPMG	Economic planning for the Magistrates' Court of Victoria Court Integrated Services program	149,450	99,634	-

Consultant	Description	Total approved project fee \$ (excl. GST)	Expenditure \$ (excl. GST)	Future expenditure \$ (excl. GST)
KPMG	Planning for review of the Magistrates' Court of Victoria and County Court of Victoria Drug Courts	227,273	84,499	-
Liberate Learning Pty Ltd	Design and develop the Environmental Management System for Court Services Victoria - Introduction eLearning course	22,320	22,320	-
Luminary Digital Pty Ltd	Magistrates' Court of Victoria Digital Service Ecosystem Design	87,665	21,916	-
Luminary Digital Pty Ltd	Magistrates' Court of Victoria Digital Service Ecosystem Design (Variation)	165,423	165,423	-
Nous Group Pty Ltd	Bendigo Law Court - Overall Project Lessons Learned and Reflections	86,364	30,439	-
Nous Group Pty Ltd	Children's Court of Victoria Readiness and Resolution Review	85,000	42,500	-
Nous Group Pty Ltd	Magistrates' Court of Victoria Service Centre Evaluation	198,000	198,000	-
Orbital Projects Pte Ltd	Supreme Court of Victoria IT Transformation Project Management	198,000	144,000	54,000
Paper Giant Pty Ltd	Victorian Civil and Administrative Tribunal Service Transformation human-centred design consultancy	225,283	47,310	-
PmCap	IT technical solution expertise, leadership and advice services for the CMS project	837,409	354,665	124,519
Prowse Quantity Surveyors Pty Ltd	Develop Cost Plans for future works as identified in the 2023 10 Year Asset Maintenance Program Review	26,000	9,500	-
Rooftop Social	Evaluation of Magistrates' Court of Victoria Court Mandated Counselling Order Program	271,196	172,476	98,720
Rixstewart Pty Ltd	County Court of Victoria Future Accommodation and Service Needs	66,012	9,038	25,400
Sunrise Advisory Pty Ltd	Court Services Victoria Procurement Transformation	325,000	162,393	-
Swinburne University of Technology	Evaluation of Magistrates' Court of Victoria Family Violence Reforms	801,195	180,390	-
Terra Firma Pty Ltd	Business Continuity Management: Court Services Lifecycle Project	71,250	35,625	-
Terra Firma Pty Ltd	Business Continuity Management: COVID-19 Response Lessons Learned Review	28,900	14,450	-
The People Paradox	County Court of Victoria Health and Wellbeing Program development and implementation	22,500	2,418	811

Consultant	Description	Total approved project fee \$ (excl. GST)	Expenditure \$ (excl. GST)	Future expenditure \$ (excl. GST)
Thinkplace Australia Pty Ltd	Services Agreement for Co-Design of AOD Service Provision in Magistrates' Court of Victoria Drug Court.	90,966	28,882	23,004
Tradewind Australia Pty Ltd	Specialised Recruitment Services for Family Violence Locums	524,960	273,602	38,900
Urban Planning Collective	Town Planning Amendments for 153 Foster St, Dandenong premises	11,807	6,807	-
Vision Australia Limited	Victorian Civil and Administrative Tribunal Service Transformation Program Strategy Requirement for Accessibility Test Across Application Form and Civil Portal	17,095	13,696	899
Womens Health in the North Inc	Magistrates' Court of Victoria Engagement of Action for Gender Equality Partnership	48,722	44,338	4,004
Total Consultancy above \$10,000		10,659,347	3,880,011	1,041,981

DETAILS OF CONSULTANCIES VALUED UNDER \$10,000

In 2023-24, one consultancy organisation was engaged where the total fee payable to the individual consultancy engagement was less than \$10,000. Consultancies under \$10,000 totalled \$9,425 (excl. GST).

Disclosure of Major Contracts

Court Services Victoria has disclosed, in accordance with the requirements of government policy and accompanying guidelines, one contract greater than \$10 million in value entered during the financial year ending 30 June 2024.

Table 21: Contracts Greater than \$10 Million

Company	Descriptions	Start date	End date	Contract value \$ (excluding GST)
Cenitex	Provision of general Information and Communication Technology (ICT) Services	01/07/2023	30/06/2024	\$15,454,545

Information and Communication Technology Expenditure

For the 2023-24 reporting period, Court Services Victoria (CSV) had a total ICT expenditure of \$85.7 million, with the details shown below.

Table 22: Information and Communication Technology Expenditure

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business-as-usual (BAU) ICT expenditure	Non business-as-usual (non BAU) ICT expenditure	Operational expenditure	Capital expenditure
(\$ thousand)	(\$ thousand)	(\$ thousand)	(\$ thousand)
(Total)	(Total = Operational expenditure and capital expenditure)		
57,818	27,895	7,162	20,733

Notes:

- (1) Information and Communication Technology expenditure refers to Court Services Victoria's costs in providing business-enabling Information and Communication Technology services within the current reporting period. It comprises business-as-usual Information and Communication Technology expenditure and non-business-as-usual Information and Communication Technology expenditure.
- (2) Non-business-as-usual Information and Communication Technology expenditure relates to extending or enhancing Court Services Victoria's current Information and Communication Technology capabilities.
- (3) Business-as-usual Information and Communication Technology expenditure is all remaining Information and Communication Technology expenditure that primarily relates to ongoing activities to operate and maintain the current Information and Communication Technology capability.

Reviews and Studies Expenditure

During the 2023-24 reporting, there were 10 reviews and studies undertaken with the total cost of \$844,514. Details of individual reviews and studies are outlined below.

Name of the review (portfolio(s) and output(s)/ agency responsible)	Reasons for review/study	Terms of reference/scope
Koori Desktop report – Research and consultation	Research required before establishing Koori Liaison Roles and a multi-jurisdictional therapeutic specialised hearing court.	Undertake research to inform implementation of specific actions under the Aboriginal Justice Agreement 4.
Essential Safety Measures Auditing of Court Services Victoria buildings	Audit to ensure CSV is meeting its responsibilities under the Building Act 1993 and Building Regulation 2018 to maintain essential safety measures within each of the facilities it manages/ owns.	Site inspection, preparation and signing of the Annual Essential Safety Measures Report for 50 Court Service Victoria properties.
VCAT Long Term Accommodation (LTA) Demand Modelling Review	Forecast future demand model required for VCAT LTA space planning	Review of current VCAT demand and forecast model for future demand to assist in space planning requirements.
Evaluation of the Remote Hearing Support Service (RHSS) Expansion Project/ Centre for Innovative Justice in partnership with Clear Horizon.	Process and summative evaluation of the RHSS associated with expanded service funding.	Expansion of the program to ten additional sites between 2022-2023. Evaluation deliverables scope: inception report (evaluation framework and project plan), ethics application, interim report, final report, learning engagements.
CSV Acquittal of Actions under the Burra Lotjpa Dunguludja Victorian Aboriginal Justice Agreement Phase 4 (AJA4).	Assess the implementation status of the 181 actions under the AJA4 that CSV is responsible for.	Perform a desktop review of the status of implementation of the actions and an assessment of documentation/ data availability pertaining to progress and/or acquittal of the 19 actions within CSV and the courts and tribunals.
Occupational Health and Safety.	To assess whether: CSV had identified its OHS risks, designed and applied processes and controls to minimise these; OHS processes and controls support CSV in complying with the Draft Victorian OHS Regulations (Psychological Health) 4; CSV's current OHS practices and management system is aligned to better practice.	Assess systems and processes in place to minimise OHS risks, focused on: Risk and Opportunity, Assurance and Reporting, Systems and Structures and People and Engagement. The scope will also include a deep dive into psychosocial risk management.
Standing Directions under the Financial Management Act 1994	Examine CSV's key business policies and processes established to support its statement of compliance with Standing Directions. Examine source documentation to determine if the evidence supported CSV's compliance with a sample of Standing Directions and Instructions.	Examination of evidence which supports CSV's statement of compliance with regards to Roles and Responsibilities and Governance.

Anticipated outcomes	Estimated cost for the year (\$ excl. GST)	Final cost if completed (\$ excl. GST)	Publicly available Y/N
A discussion paper which guides CSV's approach to Koori programs.	44,265	44,265	N
Inspection reports to identify areas of non-compliance, Annual Essential Safety Measures Reports issued for all sites following rectification of non-compliant areas.	60,838	N/A	N
Report detailing demand forecast for VCAT use from 2024-2036.	12,910	12,910	N
Release of executive summary of the evaluation and MCV's response. The evaluation supported assessment of the effectiveness of the RHSS model roll-out to 10 new courts and made recommendations for future sustainability and improvement.	48,093	196,785	N
The identification of any gaps or deficiencies, as well as best practice, with recommendations from the internal auditor on how to address these through agreed management actions.	26,000	26,000	N
The identification of any gaps or deficiencies, as well as best practice, with recommendations from the internal auditor on how to address these through agreed management actions.	122,200	129,800	N
The identification of any gaps or deficiencies, as well as best practice, with recommendations from the internal auditor on how to address these through agreed management actions.	39,800	39,800	N

Name of the review (portfolio(s) and output(s)/ agency responsible)	Reasons for review/study	Terms of reference/scope
Specialist Family Violence Courts (SFVC) – Program Delivery	Assess processes and controls to determine whether: project management mechanisms support the delivery of the Program within budget, on time and with limited impact to court operations; governance arrangements are in place to support program delivery.	Examination of relevant processes and controls within CSV and MCV, specifically: Program Management, Risk Management and Governance.
Joint Evaluation of Victorian Drug Courts, MCV and CCV	The 2022-23 state budget funded a lapsing program evaluation of Victorian Drug Courts.	Outcome evaluation of all five Victorian Drug Courts, aligned to the DTF Resource Management Framework. The scope of the evaluation included identification of key outcomes and an economic assessment. The two established Drug Courts (at Dandenong and Melbourne Magistrates' Court) were included within scope to strengthen the evidence base.
MCV Service Centre Evaluation	Independent evaluation is a mandatory requirement for government investment decision making in compliance with the Department of Treasury and Finance Lapsing Program Evaluation Minimum Standards.	<p>The Evaluation sought to assess to what extent:</p> <ul style="list-style-type: none"> • The Service Centre had been implemented efficiently and is relieving workload pressure from supported courts. • Court users are satisfied with the service experience when engaging with the Service Centre. • The benefits as anticipated have been achieved. <p>The evaluation also sought to consider what:</p> <ul style="list-style-type: none"> • Factors appear to promote or inhibit the success of the Service Centre. • Changes (if any) were required to further strengthen the success of the Service Centre.

Anticipated outcomes	Estimated cost for the year (\$ excl. GST)	Final cost if completed (\$ excl. GST)	Publicly available Y/N
The identification of any gaps or deficiencies, as well as best practice, with recommendations from the internal auditor on how to address these through agreed management actions.	50,000	50,000	N
The evaluation was completed in December 2023, with the submission and approval of the Final Evaluation report. The findings from the evaluation demonstrated the effectiveness of Victoria's drug courts in reducing harmful drug and alcohol use, promoting positive behaviour change and reducing reoffending amongst a cohort of people with very complex needs.	242,408	434,998	Will be made publicly available
The Evaluation found that in a relatively short period, the Service Centre has won widespread support across the Magistrates' Court of Victoria and from key stakeholders in response to the value it creates for public and professional users alike. In consultations, stakeholders described improved access to information as an indicator of access to justice.	198,000	198,000	Will be made publicly available

Freedom of Information

During 2023-24, Court Services Victoria received 177 Freedom of Information (FOI) requests and finalised an additional six FOI requests received in 2022-23.

- Of the 177 requests received in 2023-24, 16 were valid under section 17 of the *Freedom of Information Act 1982 (Vic)* (or became valid following clarification) and 161 were either invalid, transferred, not proceeded with or not processed. As at 30 June 2024, of the total 177 requests, 171 were finalised and six were still in progress and carried over to the next financial year for processing. Of the six requests received in 2022-23 and finalised in 2023-24, none were valid.
- Of the 177 requests received, 105 were requests for personal documents and 72 were non-personal requests.
- Of the 15 FOI decisions made during the 12 months ending 30 June 2024, all were made within the 30-day statutory time period, or an extended period as agreed with the applicant.
- During 2023-24, five notifications were received by the Office of the Victorian Information Commissioner (OVIC).
 - One complaint involved a request for review of CSV's decision, but the complaint was subsequently withdrawn.
 - One complaint involved a request for an update on CSV's processing of the applicant's request for court documents. CSV responded to OVIC to advise that a response had been provided to the applicant one day after their request was made.
 - One complaint was made with respect to CSV purportedly refusing access to the requested documents. CSV clarified with OVIC that CSV's response to the applicant's initial request was not a refusal, but a redirection to the Victorian Civil and Administrative Tribunal (being the tribunal that heard the matter which was the subject of the applicant's request). OVIC notified CSV that the enquiry was finalised on 27 June 2024.
 - There are two complaints currently underway regarding CSV's decision that no documents exist with respect to an applicant's request and CSV's failure to make a decision within the statutory time period.

Table 23: Freedom of Information Outcomes

Freedom of Information Outcome	Number of requests
Court documents excluded from the <i>Freedom of Information Act 1982</i> or documents that are publicly available or available to the public for a fee (sections 14(1)(a) and 14(1)(b) of the <i>Freedom of Information Act 1982</i>)	135
Access granted in full	1
Access granted in part	2
Access denied	1
No document exists/no document located	6
Transferred to another agency pursuant to section 18 of the <i>Freedom of Information Act 1982</i> (invalid requests)	14
Transferred to another agency pursuant to section 18 of the <i>Freedom of Information Act 1982</i> (valid requests)	1
Refused without identifying documents	2
Not proceeded with	6
Not processed	3
Withdrawn	0
In process as at 30 June 2024	6
Total outcomes	177

'Not proceeded with' indicates where CSV requested clarification and/or payment from the applicant but with no response from the latter, so CSV closed the request.

'Not processed' indicates where a request pertained to multiple Victorian agencies or a federal matter and was therefore neither transferred to another Victorian government agency nor was the applicant referred to a Victorian court.

COURT DOCUMENTS

The *Freedom of Information Act 1982* does not apply to documents held by courts in respect of their judicial functions (section 6 of the *Freedom of Information Act 1982*). Each court or tribunal has its own arrangements for accessing such documents and applicants are encouraged to contact the relevant court or tribunal in the first instance for these types of documents. Contact details can be found on each court or tribunal's website.

MAKING A REQUEST

Access to documents available under FOI may be obtained by making a written request to CSV FOI, in accordance with section 17 of the *Freedom of Information Act 1982*. Requests for documents in the possession of CSV should be made in writing, accompanied by the application fee or request for a fee waiver, and be addressed to:

Court Services Victoria Freedom of Information
PO Box 13193
Law Courts Vic 8010
Email: foi@courts.vic.gov.au

Requests can also be lodged online on at the Office of the Victorian Information Commissioner website. (ovic.vic.gov.au/)

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying or search and retrieval charges).

Further information regarding Freedom of Information can be found at the Victorian Information Commissioner website. Court Services Victoria's Part 2 Information Statement can be found on our website.

Court Services Victoria Financial Management Compliance Attestation Statement

I, The Honourable Chief Justice Anne Ferguson, on behalf of the Responsible Body, certify that Court Services Victoria has no Material Compliance Deficiency with respect to the applicable Standing Directions made under the *Financial Management Act 1994* and Instructions.



**The Honourable Chief Justice
Anne Ferguson
Chair of the Courts Council**

21 October 2024

Statement of Availability of Other Information

Under Financial Reporting Direction (FRD) 22 Standard Disclosures in the Report of Operations, Court Services Victoria is required to retain the following information for the 2023-24 financial year and make it available upon request (subject to freedom of information requirements, if applicable).

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

The information is available on request from:

Court Services Victoria
PO Box 13193
Law Courts Vic 8010
Email: feedback@courts.vic.gov.au

Disclosure Index

The Court Services Victoria Annual Report 2023-24 is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of Court Services Victoria's compliance with statutory disclosures requirements.

MINISTERIAL DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS REPORT OF OPERATIONS

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SECTION 5:

Financial Statements

For the financial year ended 30 June 2024



How this report is structured

Court Services Victoria (CSV) has presented its audited general purpose financial statements for the financial year ended 30 June 2024 in the following structure to provide users with the information about CSV's stewardship of resources entrusted to it.

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Declaration in the financial statements

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and financial position of Court Services Victoria at 30 June 2024.

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

We authorise the attached financial statements for issue on 21 October 2024.



**The Honourable Chief Justice
Mary Anne Ferguson**

Chair of the Courts Council
Court Services Victoria

Melbourne
21 October 2024



Louise Anderson

Chief Executive Officer
Court Services Victoria

Melbourne
21 October 2024



Peter Bennis

Chief Finance Officer
Court Services Victoria

Melbourne
21 October 2024

Independent Auditor's Report

To the Courts Council of Court Services Victoria

Opinion	<p>I have audited the financial report of Court Services Victoria which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement for changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of Court Services Victoria as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of Court Services Victoria in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Courts Council's responsibilities for the financial report	<p>The Courts Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Courts Council determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Courts Council is responsible for assessing Court Services Victoria's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
24 October 2024



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

For the financial year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Continuing operations			
Income from transactions			
Output appropriations	2.1	569,831	554,979
Special appropriations	2.1	228,719	209,317
Grants	2.1	31,067	26,570
Fair value of assets received free of charge	2.1	-	2,490
Total income from transactions		829,617	793,357
Expenses from transactions			
Employee expenses and Judicial Officer remuneration	3.1	529,757	490,272
Depreciation and amortisation	5.1	89,503	90,343
Interest expense on lease liabilities		1,818	1,436
Grants and other transfers	3.2	12,904	15,712
Supplies and services	3.3	202,737	198,098
Total expenses from transactions		836,720	795,861
Net result from transactions (net operating balance)		(7,103)	(2,504)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	9.1	(1,831)	1,516
Net gain/(loss) on financial instruments	9.1	15	(21)
Other gains/(losses) from other economic flows	9.1	980	(753)
Total other economic flows included in net result		(836)	742
Net result		(7,939)	(1,762)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus		(65,081)	-
Total other economic flows - other comprehensive income		(65,081)	-
Comprehensive result		(73,020)	(1,762)

The accompanying notes form part of these financial statements.

Balance sheet

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Financial assets			
Cash and deposits	8.1	19,366	21,076
Receivables	6.1	109,914	101,945
Total financial assets		129,280	123,022
Non-financial assets			
Property, plant and equipment	5.1	1,704,073	1,658,399
Intangible assets	5.2	69,067	63,160
Prepayments		6,474	7,823
Non-financial physical assets classified as held for sale		472	308
Total non-financial assets		1,780,086	1,729,689
Total assets		1,909,366	1,852,711
Liabilities			
Payables	6.2	72,900	70,533
Borrowings	7.1	95,477	107,466
Employee related provisions	3.1	126,919	121,017
Other provisions	6.3	6,091	4,183
Total liabilities		301,386	303,200
Net assets		1,607,980	1,549,512
Equity			
Accumulated surplus/(deficit)		(38,252)	(30,313)
Contributed capital		1,397,268	1,265,779
Physical asset revaluation surplus		248,964	314,045
Net worth		1,607,980	1,549,512

The accompanying notes form part of these financial statements.

Cash flow statement

For the financial year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
Receipts			
Receipts from Government		782,008	768,317
Receipts from other entities		30,884	21,879
Goods and services tax recovered from the Australian Taxation Office		40,049	39,473
Total receipts		852,941	829,669
Payments			
Payments to suppliers, employees and Judicial Officers		(761,812)	(724,836)
Payments of grants and other transfers		(5,445)	(8,223)
Interest and other costs of finance paid		(1,818)	(1,431)
Total payments		(769,076)	(734,489)
Net cash flows from/(used in) operating activities	7.2	83,865	95,180
Cash flows from investing activities			
Purchases of non-financial assets		(200,968)	(198,575)
Proceeds from sales of non-financial assets		3,996	4,171
Net cash flows from/(used in) investing activities		(196,972)	(194,405)
Cash flows from financing activities			
Owner contributions by State Government		131,488	120,839
Repayment of borrowings and principal portion of lease liabilities		(20,093)	(22,428)
Net cash provided by/(used in) financing activities		111,396	98,412
Net increase (decrease) in cash held		(1,711)	(813)
Cash and cash equivalents at the beginning of the financial year		21,076	21,890
Cash and cash equivalents at the end of the financial year	8.1	19,366	21,076

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the financial year ended 30 June 2024

2024	Note	Physical asset revaluation surplus \$'000	Accumulated surplus/ (deficit) \$'000	Contributed capital \$'000	Total \$'000
Balance as at 1 July 2023		314,045	(30,313)	1,265,779	1,549,512
Net result for the year			(7,939)	-	(7,939)
Other comprehensive income		(65,081)	-	-	(65,081)
Transactions with the State in its capacity as owners ⁽ⁱ⁾				131,488	131,488
Balance as at 30 Jun 2024		248,964	(38,252)	1,397,268	1,607,980

2023	Note	Physical asset revaluation surplus \$'000	Accumulated surplus/ (deficit) \$'000	Contributed capital \$'000	Total \$'000
Balance as at 1 July 2022		314,045	(28,551)	1,144,940	1,430,434
Net result for the year			(1,762)	-	(1,762)
Transactions with the State in its capacity as owners ⁽ⁱ⁾				120,839	120,839
Balance as at 30 Jun 2023		314,045	(30,313)	1,265,779	1,549,512

Note:

(i) Transfers with the State in its capacity as owner relates to asset additions funded from output initiatives and special appropriations.

The accompanying notes form part of these financial statements.

1. About this report

Court Services Victoria (CSV) was established on 1 July 2014 under the *Court Services Victoria Act 2014* as an independent statutory body to provide administrative services and facilities to support the Victorian courts and tribunals, the Judicial College of Victoria and the Judicial Commission of Victoria. CSV supports the performance of the judicial, quasi-judicial and administrative functions of the Supreme Court of Victoria, the County Court of Victoria, the Magistrates' Court of Victoria, the Children's Court of Victoria, the Coroners Court of Victoria and the Victorian Civil and Administrative Tribunal (VCAT).

CSV's status as a statutory body allows the courts to operate independently of the direction of the executive branch of government, thus supporting the independence of the judiciary.

CSV's activities include overseeing court facilities and providing the people, information technology and financial management to deliver enhanced administrative services to the Victorian courts, VCAT, Judicial College of Victoria, and the Judicial Commission of Victoria. Some or all of these activities are provided through CSV's administration functions.

The Courts Council is CSV's governing body and comprises the head of each court jurisdiction and VCAT and up to two independent members. There are seven committees that inform the work of the Courts Council.

CSV's principal address is: **Level 15, 181 William Street, Melbourne, Vic 3000.**

Basis of preparation

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

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

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

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

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

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

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

These financial statements cover CSV as an individual reporting entity and include all the controlled activities of CSV.

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated.

Compliance information

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

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

2. Funding delivery of our services

Introduction

CSV's overall objective is the fair, timely and efficient dispensing of justice.

To enable CSV to fulfil its objective and provide outputs as described in Note 4, it receives income which is predominantly accrual based Parliamentary appropriations.

Structure

- 2.1 Summary of income that funds the delivery of our services
- 2.2 Appropriations
- 2.3 Summary of compliance with annual Parliamentary and special appropriations
- 2.4 Income from transactions
- 2.5 Annotated income agreements
- 2.6 Fair value of assets received free of charge

2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES

	Notes	2024 \$'000	2023 \$'000
Output appropriations	2.2	569,831	554,979
Special appropriations	2.2	228,719	209,317
Grants	2.4.1	31,067	26,570
Fair value of assets received free of charge	2.6	-	2,490
Total income from transactions		829,617	793,357

Revenue and income that fund delivery of CSV's services are accounted for consistently with all the requirements of the relevant accounting standards disclosed in the following notes. All amounts of income over which CSV does not have control are disclosed as administered income (see note 4.3).

2.2 APPROPRIATIONS

Once annual Parliamentary appropriations are applied by the Treasurer, they become controlled by CSV and are recognised as income when applied to the purposes defined under the relevant Appropriations Act. After considering the requirements of relevant accounting standards and Financial Reporting Directions (FRD), CSV has concluded that parliamentary appropriations fall within the scope of *AASB 1058 Income of Not-for-Profit Entities*.

Output appropriations: Income received to deliver the outputs CSV provides to the Government is recognised when those outputs have been delivered and the relevant minister has certified delivery of those outputs in accordance with specified performance criteria.

Special appropriations: Under the *CSV Act 2014*, income related to special appropriations is recognised when the amount appropriated for that purpose is due and payable by CSV.

2.3 SUMMARY OF COMPLIANCE WITH ANNUAL PARLIAMENTARY AND SPECIAL APPROPRIATIONS

The following table discloses the details of the various annual Parliamentary appropriations received by CSV for the year.

In accordance with accrual output-based management procedures, 'provision of outputs' and 'additions to net assets' are disclosed as 'controlled' activities of CSV. Administered transactions are those that are undertaken on behalf of the State over which CSV has no control or discretion.

2024	Appropriation Act		Financial Management Act 1994		
	Annual appropriation \$'000	Advance from Treasurer \$'000	Section 28 \$'000	Section 29 \$'000	Section 31A \$'000
CONTROLLED					
Provision of outputs	493,641	9,898	-	81,167	-
Additions to net assets	267,729	3,626	-	-	-
Total income from transactions	761,371	13,524	-	81,167	-

2023	Appropriation Act		Financial Management Act 1994		
	Annual appropriation \$'000	Advance from Treasurer \$'000	Section 28 \$'000	Section 29 \$'000	Section 31A \$'000
CONTROLLED					
Provision of outputs	500,939	2,131	-	76,311	-
Additions to net assets	140,539	25,901	-	-	-
	641,478	28,032	-	76,311	-

Note:

- (1) Section 34 Financial Management Act 1994 (FMA): s34 provides the legal authority to reduce the appropriation in the financial year to meet future payments. CSV utilised s34 where detailed implementation planning for recent government initiatives resulted in outputs being rescheduled into the forward estimate years.
- (2) Owners Contribution by State Government is appropriations applied for additions to net assets from annual parliamentary appropriations and special appropriations.
- (3) The variance is primarily related to rescheduling committed projects for delivery in future years.

Financial Management Act 1994					
Section 32 \$'000	Section 34 ⁽¹⁾ \$'000	Section 35 \$'000	Total Parliamentary authority \$'000	Appropriations applied \$'000	Variance ⁽³⁾ \$'000
-	(1,756)	-	582,950	569,831	13,119
26,200	(100,062)	-	197,493	129,357	68,137
26,200	(101,818)	-	780,444	699,188	81,256

Financial Management Act 1994					
Section 32 \$'000	Section 34 ⁽¹⁾ \$'000	Section 35 \$'000	Total Parliamentary authority \$'000	Appropriations applied ⁽²⁾ \$'000	Variance ⁽³⁾ \$'000
-	(7,737)	-	571,644	554,974	16,670
15,658	(11,643)	-	170,455	118,945	51,510
15,658	(19,380)	-	742,099	673,919	68,180

The following table discloses the details of the compliance with special appropriations received by CSV.

a) Summary of compliance with special appropriations

	Authority	Purpose	2024 \$'000	2023 \$'000
1	Constitution Act 1975 (No. 8750/1975), s.82 (7)	Remuneration of Judges of the Supreme Court of Victoria and the Chief Justice	37,069	35,630
2	Constitution Act 1975 (No. 8750/1975), s.82 (7)	Remuneration of the President and Judges of the Court of Appeal Division of the Supreme Court of Victoria	10,167	9,065
3	County Court Act 1958 (No. 6230/1958) s.10 (7)	Remuneration of Judges of the County Court of Victoria	49,705	47,568
4	Victims of Crime Assistance Act 1996 (No. 81/1996), s.69	Operating costs of the Victims of Crime Assistance Tribunal	68,471	60,165
5	Magistrates' Court Act 1989 (No. 51/1989), sch.1 Pt 1 cl.10	Remuneration of Magistrates of the Magistrates' Court of Victoria	94,700	87,136
6	Victorian Civil and Administrative Tribunal Act 53 of 1998 section 17AA	Remuneration of Members of the Victorian Civil and Administrative Tribunal	29,379	26,764
7	Juries Act 2000 (No. 53/2000), s.59	Compensation to jurors from the WorkCover Authority Fund under the Accident Compensation Act 1985	25	3
8	Constitution Act No. 8750 – Section 87AAT(5)	Judicial Commission Investigation Panel	6	25
			289,523	266,356

2.4 INCOME FROM TRANSACTIONS

2.4.1 Grants

	2024 \$'000	2023 \$'000
General Government	30,543	26,026
Other specific purpose	524	544
Total grants	31,067	26,570

CSV has determined that all Grant Revenue is recognised as income in accordance with AASB 1058 as all Grants received are not enforceable and does not have sufficiently specific performance obligations to be accounted for as contracts with customers in accordance with AASB 15 *Revenue from Contracts with Customers*.

2.5 ANNOTATED INCOME AGREEMENTS

CSV is permitted under the section 29 of the FMA to have certain income annotated to the annual appropriation. The income which forms part of the section 29 agreement is recognised by CSV as an administered item and the receipts paid into the consolidated fund. At the point of income recognition, the section 29 provides for an equivalent amount to be added to the annual appropriation.

The following is a listing of the FMA section 29 annotated income agreements approved by the Treasurer.

	2024 \$'000	2023 \$'000
User charges, or sales of goods and services		
Court and Tribunal Fees	72,252	65,250
Contribution to Courts for Worksafe Cases	9,541	9,350
Retail Sale of Courts Data	840	840
Total annotated income agreements	82,633	75,440

The annotated income forms part of the annual appropriation received from the Victorian Government as disclosed in Note 2.3.

2.6 FAIR VALUE OF ASSETS RECEIVED FREE OF CHARGE

Fair value of assets received free of charge or for nominal consideration contributions of resources received free of charge or for nominal consideration are recognised at fair value when control is obtained over them, irrespective of whether these contributions are subject to restrictions or conditions over their use. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not received as a donation.

Prior year, assets received free of charge was the remediation of combustible aluminium composite panels relating to the County Court building Melbourne.

3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by CSV in delivering the services and outputs it received income for, as outlined in section 2.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Grants and other transfers
- 3.3 Supplies and services

3.1 EXPENSES INCURRED IN DELIVERY OF SERVICES

	Note	2024 \$'000	2023 \$'000
Employee benefit and Judicial Officer remuneration expenses	3.1.1	529,757	490,272
Grants and other transfers – Judicial College & Judicial Commission	3.2	7,453	7,460
Other grants and other transfers	3.2	5,451	8,252
Supplies and services	3.3	202,737	198,098
Total expenses incurred in delivery of services		745,398	704,082

3.1.1 Employee benefit and Judicial Officer remuneration expenses in the comprehensive operating statement

	Note	2024 \$'000	2023 \$'000
Defined contribution superannuation expense	3.1.3	40,165	35,979
Defined benefit superannuation expense	3.1.3	1,491	1,455
Termination benefits		5,067	550
Salaries and wages		393,135	375,932
Leave expenses (annual leave and long service leave)		47,028	42,000
Other on-costs (fringe benefits tax, payroll tax, training and workcover levy)		42,872	34,356
Total employee expenses and Judicial Officer remuneration		529,757	490,272

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

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

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee or Judicial Officer accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when CSV is demonstrably committed to terminating

the employment of current employees according to formal plans without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits of judicial officers are recognised when the employment of a Judicial Officer is terminated. Benefits due more than 12 months after the end of the reporting period are discounted to present value.

3.1.2 Employee benefits and Judicial Officer remuneration in the balance sheet

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

	2024 \$'000	2023 \$'000
CURRENT PROVISIONS		
Annual leave		
Unconditional and expected to settle within 12 months	21,594	20,215
Unconditional and expected to settle after 12 months	7,802	6,721
Long service leave		
Unconditional and expected to settle within 12 months	6,008	5,701
Unconditional and expected to settle after 12 months	53,847	54,080
Provisions for on-costs		
Unconditional and expected to settle within 12 months	5,371	6,942
Unconditional and expected to settle after 12 months	12,044	9,774
Total current provisions for employee benefits and Judicial Officer remuneration	106,666	103,433
NON-CURRENT PROVISIONS		
Employee benefits and Judicial Officer remuneration	16,941	15,383
On-costs	3,312	2,201
Total non-current provisions for employee benefits and Judicial Officer remuneration	20,253	17,584
Total provisions for employee benefits and Judicial Officer remuneration	126,919	121,017

Reconciliation of movement in on-cost provision

	2024 \$'000	2023 \$'000
Opening balance	18,917	16,416
Additional provisions recognised	9,297	8,674
Reductions arising from payments/other sacrifices of future economic benefits	(7,487)	(6,173)
Closing balance	20,727	18,917
Current	17,415	16,716
Non-current	3,312	2,201
Total	20,727	18,917

Wages and salaries, annual leave and sick leave:

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

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

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

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

Unconditional long service leave is disclosed as a current liability even where CSV does not expect to settle the liability within 12 months, as it does not have the unconditional right to defer the settlement of the entitlement should an employee and Judicial Officer take leave within 12 months.

The components of the current long service leave liability are measured at:

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

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

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

3.1.3 Superannuation contributions

Employees and judicial officers of CSV are entitled to receive superannuation benefits and CSV contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary. Judicial Officer pension schemes are non-contributory.

As noted previously, the defined benefit liability is recognised by DTF as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits and Judicial Officers in the comprehensive operating statement of CSV.

	Paid contribution for the year		Contribution outstanding at year end	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
DEFINED BENEFIT PLANS:				
Emergency Services and State Super	1,487	1,455	4	-
DEFINED CONTRIBUTION PLANS:				
Aware Super	20,641	14,202	55	-
Various other	19,402	21,777	67	-
Total	41,530	37,434	126	-

Note:

The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 GRANTS AND OTHER TRANSFERS

Grant expenses represent contributions of CSV resources to another party for specific or general purposes where there is no expectation that the amount will be repaid in equal value (either by money, goods or services).

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

Grant expenses are recognised in the reporting period in which they are paid or payable. Grants can take the form of money, assets, goods, services or forgiveness of liabilities.

3.3 SUPPLIES AND SERVICES

	2024 \$'000	2023 \$'000
Accommodation and property services	53,734	50,460
Lease rental expenses – low value/short-term leases	500	655
Outsourced contracts	20,698	14,309
Contractors, professional services and consultants	30,113	45,055
Printing, stationery and other office expenses	17,343	17,571
Technology services	36,527	33,802
Juror payments	3,902	4,406
Repairs and maintenance	15,868	11,375
Deceased removals and transfer costs (Coroners Court)	4,856	5,136
Interpreter and translation services	4,723	3,709
Other	14,472	11,620
Total supplies and services	202,737	198,098

Supplies and services expenses generally represent day-to-day running costs incurred in normal operations and are recognised as an expense in the reporting period in which they are incurred.

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

The following **lease payments** are recognised on a straight-line basis:

- Short-term leases (lease term is less than 12 months); and
- Low-value leases (leases where the underlying asset's fair value, when new, regardless of the age of the asset being leased is no more than \$10,000)

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index, or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the comprehensive operating statement (except for payments which has been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

Ex-gratia expenses mean the voluntary payment of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity. There were no ex-gratia payments made this financial year (2023: nil).

4. Disaggregated financial information by output

Introduction

CSV is predominantly funded by accrual based Parliamentary appropriations for the provision of outputs. This section provides a description of CSV outputs delivered during the period ending 30 June 2024 along with the objectives of those outputs.

Structure

- 4.1 CSV outputs – Descriptions and objectives
- 4.2 Controlled items
- 4.3 Administered (non-controlled) items

4.1 CSV OUTPUTS – DESCRIPTIONS AND OBJECTIVES

CSV provides administrative services and facilities to support the Victorian Courts and Statutory Tribunals in the dispensation of criminal and civil matters.

CSV outputs reflect services and facilities provided to: Supreme Court of Victoria, County Court of Victoria, Magistrates' Court of Victoria, Children's Court of Victoria, Coroners Court of Victoria, Victorian Civil and Administrative Tribunal, and CSV Corporate Services. The corporate support to the Courts and the Tribunal is reflected in the Courts' and Tribunal's total output costs.

Objectives

CSV's overall objective is the fair, timely and efficient dispensing of justice.

4.2 CONTROLLED ITEMS

Schedule A - Controlled income and expenses by jurisdiction for the year ended 30 June 2024

	Supreme Court of Victoria		County Court of Victoria		Magistrates' Court of Victoria	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
INCOME FROM TRANSACTIONS						
Output appropriations	51,358	42,217	42,769	41,173	193,109	186,141
Special appropriations	46,831	44,280	48,980	46,915	84,776	74,474
Grants	-	45	-	-	1,944	2,202
Fair value of assets received free of charge	-	-	-	-	-	-
Total income from transactions	98,190	86,542	91,749	88,088	279,829	262,817
EXPENSES FROM TRANSACTIONS						
Employee expenses and Judicial Officer remuneration	76,153	73,565	81,258	76,909	208,432	191,289
Depreciation and amortisation	-	-	-	-	-	-
Interest expense	216	63	60	66	1,279	661
Grants and other transfers	555	600	-	549	3,125	5,231
Supplies and services	17,611	17,725	12,106	12,530	68,199	64,019
Total expenses from transactions	94,535	91,953	93,424	90,055	281,034	261,201
Net result from transactions (net operating balance)	3,655	(5,411)	(1,674)	(1,967)	(1,205)	1,616
OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT						
Net gain/(loss) on revaluation of building	-	-	-	-	-	-
Net gain/(loss) on non-financial assets	-	-	-	-	-	-
Net gain/(loss) on financial instruments	-	-	-	-	-	-
Other gains/(losses) from other economic flows	197	(154)	188	(131)	333	(262)
Total other economic flows included in net result	197	(154)	188	(131)	333	(262)
Net Result from continuing operations	3,851	(5,565)	(1,486)	(2,097)	(872)	1,354
OTHER ECONOMIC FLOWS - OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to net result						
Changes in physical asset revaluation reserve	-	-	-	-	-	-
Total other economic flows - other comprehensive income	-	-	-	-	-	-
Comprehensive result	3,851	(5,565)	(1,486)	(2,097)	(872)	1,354

	Children's Court of Victoria		Coroners Court of Victoria		Victorian Civil & Administrative Tribunal		CSV Corporate Services		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
	23,234	21,663	18,202	18,810	27,587	26,443	213,572	218,532	569,831	554,979
	9,856	9,622	9,091	7,419	29,178	26,583	6	25	228,719	209,317
	-	-	524	544	28,553	23,779	45	-	31,067	26,570
	-	-	-	-	-	-	-	2,490	-	2,490
	33,090	31,285	27,818	26,773	85,319	76,804	213,623	221,047	829,617	793,357
	27,701	25,946	18,812	17,564	64,278	61,972	53,124	43,026	529,757	490,272
	-	-	-	-	-	-	89,503	90,343	89,503	90,343
	10	11	2	3	259	480	(9)	152	1,818	1,436
	276	276	-	-	-	-	8,949	9,056	12,904	15,712
	5,507	5,322	9,304	9,362	20,804	16,574	69,207	72,566	202,737	198,098
	33,494	31,555	28,118	26,928	85,341	79,026	220,774	215,143	836,720	795,861
	(404)	(270)	(301)	(155)	(23)	(2,222)	(7,151)	5,905	(7,103)	(2,504)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	(1,831)	1,516	(1,831)	1,516
	-	-	-	-	-	-	15	(21)	15	(21)
	58	(43)	26	(21)	88	(65)	90	(78)	980	(753)
	58	(43)	26	(21)	88	(65)	(1,725)	1,418	(836)	742
	(346)	(313)	(275)	(176)	66	(2,287)	(8,877)	7,322	(7,939)	(1,762)
	-	-	-	-	-	-	(65,081)	-	(65,081)	-
	-	-	-	-	-	-	(65,081)	-	(65,081)	-
	(346)	(313)	(275)	(176)	66	(2,287)	(73,957)	7,322	(73,020)	(1,762)

Schedule B - Controlled assets and liabilities by jurisdiction as at 30 June 2024

	Supreme Court of Victoria		County Court of Victoria		Magistrates' Court of Victoria	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Financial assets	13,854	13,009	22,227	19,097	23,990	21,227
Non-financial assets	1,743	2,369	-	215	413	1,097
Total assets	15,596	15,378	22,227	19,312	24,403	22,324
Liabilities	40,211	38,993	6,582	2,572	133,729	123,479
Total liabilities	40,211	38,993	6,582	2,572	133,729	123,479
Net assets	(24,615)	(23,615)	15,644	16,740	(109,326)	(101,154)

	Children's Court of Victoria		Coroners Court of Victoria		Victorian Civil & Administrative Tribunal		CSV Corporate Services		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
	2,958	2,518	3,438	3,032	9,575	5,993	53,238	58,146	129,280	123,022
	337	475	-	50	(240)	(81)	1,777,833	1,725,563	1,780,086	1,729,688
	3,296	2,992	3,438	3,081	9,335	5,912	1,831,072	1,783,709	1,909,366	1,852,711
	10,504	9,238	5,534	5,636	35,034	33,887	69,792	89,394	301,386	303,200
	10,504	9,238	5,534	5,636	35,034	33,887	69,792	89,394	301,386	303,200
	(7,209)	(6,246)	(2,096)	(2,554)	(25,698)	(27,974)	1,761,279	1,694,316	1,607,980	1,549,512

4.3 ADMINISTERED (NON-CONTROLLED) ITEMS

For the financial year ended 30 June 2024

Administered income includes taxes, fees and fines and Special Appropriations provided to fund payments for criminal injuries compensation. Administered expenses include payments made on behalf of the State and payments into the consolidated fund. Administered assets include government income earned but yet to be collected. Administered liabilities include government expenses incurred but yet to be paid. Administered resources are accounted for on a cash and accrual basis. CSV Corporate Services, the Supreme Court e-filing fees via Paypal, Magistrates' Court revenue received from services provided to credit rating agencies,

and County Court fines revenue are accounted for on an accrual basis using same accounting policies adopted for recognition of CSV's items in the financial statements. Both controlled and administered items of CSV are consolidated into the financial statements of the State.

CSV does not gain control over assets arising from taxes and fines, consequently no income is recognised in CSV's financial statements. CSV collects these amounts on behalf of the State. Accordingly, the amounts are disclosed as income in the schedule of Administered items.

	Supreme Court of Victoria		County Court of Victoria	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
ADMINISTERED INCOME FROM TRANSACTIONS				
Special appropriations applied	-	-	-	-
Fines	-	1	18	(19)
Sales of goods and services (including fees)	30,778	27,960	14,146	12,313
Other income	44	63	69	124
Total administered income from transactions	30,821	28,024	14,233	12,418
ADMINISTERED EXPENSES FROM TRANSACTIONS				
Payments into the Consolidated Fund ⁽ⁱ⁾	30,778	27,960	14,146	12,313
Criminal injuries compensation ⁽ⁱⁱ⁾	-	-	-	-
Other expenses	-	1,560	-	(49)
Total administered expenses from transactions	30,778	29,520	14,146	12,263
Total administered net result from transactions (net operating balance)	44	(1,496)	87	155
ADMINISTERED OTHER ECONOMIC FLOWS INCLUDED IN ADMINISTERED NET RESULT				
Net gain/(loss) on non-financial assets ⁽ⁱⁱⁱ⁾	-	-	-	-
Total administered other economic flows	-	-	-	-
Total administered net result	44	(1,496)	87	155

(i) Payments into the Consolidated Fund by CSV Corporate Services relates to fines and other income paid on behalf of the jurisdictions.

(ii) Criminal injuries compensation payments are awarded by the Victims of Crime Assistance Tribunal and are funded from Special appropriations on determination of each case in accordance with Victims of Crime Assistance Act 1996 s.69.

(iii) The net gain/(loss) on non-financial assets represents net proceeds from sale of land. Proceeds from sale of land has been returned to the consolidated fund, the retirement of the CSV asset is captured in other economic flows in the operating statement. The net book value is \$2.794m resulting in a net gain of \$0.126m.

	Magistrates' Court of Victoria		Children's Court of Victoria		Victorian Civil & Administrative Tribunal		CSV Corporate Services		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
	58,672	55,081	-	-	-	-	-	-	58,672	55,081
	2,723	1,949	-	-	-	-	-	-	2,741	1,931
	19,751	18,735	1	2	7,008	7,961	69	28	71,753	66,998
	322	188	5	-	-	-	557	531	998	907
	81,470	75,953	6	2	7,008	7,961	626	559	134,164	124,916
	19,694	19,682	-	-	7,008	7,002	6,937	215	78,563	67,171
	58,672	55,081	-	-	-	-	-	-	58,672	55,081
	-	-	-	-	-	-	567	419	567	1,930
	78,367	74,763	-	-	7,008	7,002	7,504	634	137,802	124,181
	3,103	1,190	6	2	-	959	(6,878)	(74)	(3,638)	735
	-	-	-	-	-	-	2,921	-	2,921	-
	-	-	-	-	-	-	2,921	-	2,921	-
	3,103	1,190	6	2	-	959	(3,957)	(74)	(717)	735

ADMINISTERED (NON-CONTROLLED) ITEMS (CONTINUED)**As at 30 June 2024**

	Supreme Court of Victoria		County Court of Victoria	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
ADMINISTERED FINANCIAL ASSETS				
Cash and deposits	167	306	11,164	11,479
Receivables	672	55	1,207	1,461
Total administered financial assets	839	361	12,371	12,940
ADMINISTERED LIABILITIES				
Creditors and accruals	-	-	-	-
Deposits payable	(20)	(158)	(10,259)	(10,574)
Provisions ⁽ⁱ⁾	-	-	-	-
Total administered liabilities	(20)	(158)	(10,259)	(10,574)
Total administered net assets (Liabilities)	819	203	2,112	2,366

(i) Criminal injuries compensation payments that have been determined but not yet paid are recognised as a provision in the table above

	Magistrates' Court of Victoria		Children's Court of Victoria		Victorian Civil & Administrative Tribunal		CSV Corporate Services		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
	5,911	8,040	-	-	988	421	3,909	4,202	22,141	24,448
	15	88	-	-	-	-	45	53	1,938	1,657
	5,926	8,128	-	-	988	421	3,954	4,255	24,079	26,105
	(1,278)	-	-	-	(853)	(349)	(42)	(13)	(2,174)	(362)
	(7,596)	(9,725)	-	-	516	230	(3,553)	(3,806)	(20,912)	(24,033)
	(2,400)	(2,400)	-	-	-	-	-	(1)	(2,400)	(2,401)
	(11,274)	(12,125)	-	-	(337)	(119)	(3,596)	(3,820)	(25,486)	(26,797)
	(5,348)	(3,997)	-	-	651	302	359	435	(1,407)	(691)

5. Key assets available to support output delivery

Introduction

CSV controls infrastructure that is utilised in fulfilling its objectives and conducting activities. The infrastructure represents the key resources that have been entrusted to CSV to be utilised for delivery of its outputs.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 8.3 in connection with how those fair values were determined.

Structure

- 5.1 Property, plant and equipment
- 5.2 Intangible assets

5.1 PROPERTY, PLANT AND EQUIPMENT

	Gross carrying amount		Accumulated Depreciation		Net carrying amount	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Land at fair value	478,150	546,025	-	-	478,150	546,025
Buildings at fair value	941,650	844,539	(129,221)	(89,160)	812,429	755,380
Leasehold improvements at fair value	111,853	75,209	(41,492)	(26,740)	70,361	48,469
Plant and equipment at fair value	18,971	18,100	(10,745)	(8,959)	8,226	9,141
Plant and equipment - Right-of-Use	16,604	15,796	(3,749)	(3,779)	12,854	12,017
Computer & telecommunications equipment at fair value	67,149	65,120	(54,604)	(45,802)	12,545	19,318
Cultural assets at fair value	1,050	1,050	(31)	(21)	1,019	1,029
Assets under construction at cost	308,489	267,020	-	-	308,489	267,020
Total property, plant and equipment	1,943,915	1,832,858	(239,842)	(174,460)	1,704,073	1,658,399

CSV undertook its 5-yearly independent valuation of non-financial physical assets during 2020-21 which assisted in the identification of market movement including COVID-19 related uncertainties and consequently any impacts on CSV's results and financial position.

The following tables are subsets of buildings, and plant and equipment by right-of-use assets.

5.1.1 Total right-of-use assets: buildings, plant, equipment and vehicles

	Gross carrying amount	Accumulated depreciation	Net carrying amount	Gross carrying amount	Accumulated depreciation	Net carrying amount
	2024 \$'000	2024 \$'000	2024 \$'000	2023 \$'000	2023 \$'000	2023 \$'000
Buildings at fair value	105,981	(36,689)	69,292	114,643	(31,808)	82,835
Property, Plant and Equipment	16,604	(3,749)	12,854	15,796	(3,779)	12,017
Net carrying amount	122,584	(40,438)	82,146	130,439	(35,587)	94,853

	Buildings at Fair Value	Buildings at Fair Value	Plant, Equipment & Vehicles at Fair Value	Plant, Equipment & Vehicles at Fair Value
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Opening Balance	82,835	64,076	12,017	11,105
Additions	2,947	35,159	6,624	5,699
Disposals	(243)	-	(2,714)	(2,096)
Depreciation	(16,247)	(16,399)	(2,504)	(2,365)
Revaluation of property	-	-	-	-
Transfer to disposal group held for sale	-	-	(472)	(308)
Adjustments	-	-	(96)	(20)
Closing Balance	69,292	82,835	12,854	12,017

Initial recognition: Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation. Where an asset is acquired for no or nominal cost, a fair value is determined at the date of acquisition. Assets transferred as part of a machinery of government change are transferred at their carrying amount.

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

The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or its estimated useful lives.

**Right-of-use asset acquired by lessees
(Under AASB 16 – Leases) – Initial measurement.**

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

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

Subsequent measurement – Property plant and equipment excluding Right-of-Use

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

Subsequent measurement – Right-of-Use-

Assets: Right-of-Use Assets (ROUAs) under leases are subsequently measured at fair value. CSV depreciates the ROUAs on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the ROUAs and the end of the lease term. The ROUAs are subject to revaluation and are periodically adjusted for certain remeasurements of the lease liability.

In addition, the ROUAs are periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Non-specialised buildings and artworks: These assets are valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

Specialised land and specialised buildings: The market approach is also used for specialised land and buildings and adjusted for the community service obligation to reflect the specialised nature of the land being valued.

The community service obligation adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that these restrictions are also equally applicable to market participants.

The current replacement cost method is used to value CSV's specialised buildings, adjusting for the associated depreciation.

Cultural assets and infrastructure are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

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

Fair value for **plant and equipment** that are specialised in use (such that it is rarely sold other than as part of a going concern) is determined using the current replacement cost method.

Note 8.3 includes additional information in connection with fair value determination of property, plant and equipment.

5.1.2 Depreciation and amortisation charge for the period

	2024 \$'000	2023 \$'000
Buildings	35,181	31,514
Leasehold buildings under right of use assets at fair value	16,247	16,399
Leasehold improvements at fair value	14,752	14,468
Plant and equipment at fair value	10,829	16,700
Plant and equipment under right of use assets at fair value	2,504	2,365
Cultural assets	11	11
Software	9,979	8,886
Total property, plant and equipment	89,503	90,343

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under assets held for sale, land and cultural assets.

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

Asset	Useful life years
Cultural assets	100
Buildings	
• Structure/shell/building fabric	5 to 50
• Site engineering services	5 to 50
• Fit out	5 to 50
• Trunk reticulated building systems	3 to 50
Leasehold improvements	1 to 33
Right of use buildings	1 to 15
Plant and equipment (incl right of use assets)	1 to 20
Computer and telecommunication equipment	2 to 8
Intangible assets	3 to 7
Antique furniture and artefacts	100

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

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where CSV obtains ownership of the underlying asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Indefinite life assets: Land which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

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

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

5.1.3 Reconciliation of movements in carrying values of property, plant and equipment

2024	Specialised Land at fair value	Specialised Buildings at fair value	Leasehold improvements at fair value
	\$'000	\$'000	\$'000
Opening balance	546,025	755,379	48,469
Additions	-	2,947	-
Disposals	(2,380)	(243)	-
Depreciation	-	(51,428)	(14,752)
Revaluation of property ⁽ⁱ⁾	(65,495)	-	-
Transfer between asset classes	-	-	-
Transfer to disposal group held for sale	-	-	-
Transfer in/out of assets under construction	-	105,773	36,644
	478,150	812,429	70,361

2023	Specialised Land at fair value	Specialised Buildings at fair value	Leasehold improvements at fair value
	\$'000	\$'000	\$'000
Opening balance	546,025	651,156	28,665
Additions	-	35,159	-
Disposals	-	-	-
Depreciation	-	(47,913)	(14,468)
Revaluation of property	-	-	-
Transfer between asset classes	-	-	-
Transfer to disposal group held for sale	-	-	-
Transfer in/out of assets under construction	-	116,977	34,272
	546,025	755,380	48,469

- (i) CSV undertook a managerial revaluation of land and buildings under FRD 103. There was a cumulative downward movement of 12.05% in land resulting in a managerial revaluation of \$65.4m.

	Plant and equipment at fair value	Computer & communication equipment	Leased plant & equipment at fair value (right-of-use-assets)	Cultural assets at fair value	Assets under construction at cost	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	9,141	19,318	12,017	1,029	267,020	1,658,398
	-	-	6,624	-	187,862	197,434
	-	-	(2,714)	-	-	(5,337)
	(1,886)	(8,943)	(2,504)	(11)	-	(79,524)
	-	-	-	-	-	(65,495)
	-	-	-	-	(834)	(834)
	-	-	(472)	-	-	(472)
	971	2,170	-	-	(145,558)	-
	8,226	12,545	12,854	1,019	308,489	1,704,073

	Plant and equipment at fair value	Computer & communication equipment	Leased plant & equipment at fair value (right-of-use-assets)	Cultural assets at fair value	Assets under construction at cost	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	8,064	11,448	11,105	1,040	275,426	1,532,930
	-	-	5,699	-	174,728	215,585
	-	-	(2,096)	-	-	(2,096)
	(4,786)	(11,914)	(2,365)	(11)	-	(81,456)
	-	-	-	-	-	-
	-	-	-	-	(6,239)	(6,239)
	-	-	(308)	-	-	(308)
	5,863	19,784	-	-	(176,896)	-
	9,141	19,318	12,017	1,029	267,020	1,658,399

5.2 INTANGIBLE ASSETS

5.2.1 Intangible assets – excluding Case Management System (CMS)

	Computer Software	
	2024 \$'000	2023 \$'000
GROSS CARRYING AMOUNT		
Opening balance	70,773	63,822
Additions	-	7,227
Disposals	(381)	-
Additions to/transfers from work in progress	834	(276)
Transfer between asset classes	-	-
Gross value at the end of the financial year	71,226	70,773
ACCUMULATED AMORTISATION AND IMPAIRMENT		
Opening balance	(54,520)	(50,405)
Amortisation ⁽ⁱ⁾	(3,732)	(4,115)
Disposals	381	-
Transfer between asset classes	-	-
Closing balance	(57,871)	(54,520)
Net book value at the end of the financial year	13,355	16,253

5.2.2 Intangible assets – CMS

	Computer Software	
	2024 \$'000	2023 \$'000
GROSS CARRYING AMOUNT		
Opening balance	33,792	999
Additions to/transfers from work in progress	16,385	32,793
ACCUMULATED AMORTISATION AND IMPAIRMENT		
Opening balance	(5,645)	(874)
Amortisation ⁽ⁱ⁾	(6,247)	(4,771)
Closing balance	(11,892)	(5,645)
Net book value at the end of the financial year	38,285	28,147

5.2.3 Intangible assets – CMS (WIP)

	Computer Software	
	2024 \$'000	2023 \$'000
GROSS CARRYING AMOUNT		
Opening balance	18,759	35,624
Additions to/transfers from work in progress	(1,332)	(16,865)
Gross value at the end of the financial year	17,427	18,759
Total Intangible assets	69,067	63,160

- (i) *The consumption of intangible produced assets is included in the 'depreciation and amortisation' line item on the comprehensive operating statement.*

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

CSV's internally generated intangible assets are software, arising from development (or from the development phase of an internal project) and are recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefits;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives, are amortised on a straight line basis over their useful lives. Produced intangible assets have useful lives of between 3 and 7 years (2023: 3 and 7 years).

Intangible non-produced assets with finite lives are amortised on a straight-line basis over their useful lives. The amortisation period is 3 to 5 years (2023: 3 and 5 years).

6. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from CSV's controlled operations.

Structure

- 6.1 Receivables
- 6.2 Payables
- 6.3 Other Provisions

6.1 RECEIVABLES

	2024 \$'000	2023 \$'000
CURRENT RECEIVABLES		
Contractual		
Receivables	10,456	10,735
Allowance for impairment losses of contractual receivables	(51)	(66)
	10,405	10,670
Statutory		
Amounts owing from Victorian Government	94,863	85,572
GST input tax credit recoverable	4,647	5,704
	99,510	91,276
Total receivables	109,914	101,945
<i>Represented by:</i>		
Current receivables	104,769	97,548
Non-current receivables	5,145	4,397

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

6.1.1 Ageing analysis of contractual financial assets

The average credit period for sales of goods / services and other receivables is 30 days. There are no material financial assets that are individually determined to be impaired. Currently, CSV does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated.

6.2 PAYABLES

	2024 \$'000	2023 \$'000
CURRENT PAYABLES		
Contractual		
Trade creditors and other payables	31,843	34,285
Accrued capital works	25,389	22,783
Salaries and wages	6,956	5,014
	64,189	62,083
Statutory		
Payroll tax	2,671	3,259
Fringe benefits tax	895	795
Amounts payable to the Judicial College of Victoria	3,712	3,318
Amounts payable to the Judicial Commission of Victoria	1,433	1,079
	8,711	8,451
Total payables	72,900	70,533
<i>Represented by:</i>		
Current payables	72,831	70,454
Non-current payables	69	80

Payables consist of:

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

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

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

6.3 OTHER PROVISIONS

	2024 \$'000	2023 \$'000
CURRENT PROVISIONS		
Australian community support organisation	1,515	-
Court mandated counselling order program	2,786	1,544
Total current provisions	4,301	1,544
NON-CURRENT PROVISIONS		
Court mandated counselling order program	1,790	2,639
Total non-current provisions	1,790	2,639
Total other provisions	6,091	4,183
<i>Represented by:</i>		
Current provisions	4,301	1,544
Non-current provisions	1,790	2,639

Other provisions are recognised when CSV has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

CSV has a service agreement with the Australian Community Support Organisation (ACSO) to deliver Alcohol and Drug services for specialist courts and program's clients.

A counselling order is a type of family violence court order that the Court makes under Part 5 of the *Family Violence Protection Act 2008 (FVPA)*. If a relevant court is given a report under section 129 and is satisfied that the respondent is eligible to attend approved counselling, it must make an order requiring the respondent to attend the counselling.

Reconciliation of movements in other provisions

	2024 \$'000	2023 \$'000
Opening balance	4,183	-
Additional provisions recognised	6,223	4,183
Reductions arising from payments/other sacrifices of future economic benefits	(4,314)	-
Closing balance	6,091	4,183

7. Financing our operations

Introduction

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

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 8.1 provides additional, specific financial instrument disclosures.

Borrowings refer to interest bearing liabilities mainly raised through lease liabilities. Borrowings are classified as financial instruments, and interest bearing liabilities are classified at amortised cost unless CSV elects to irrevocably designate them at fair value through the profit and loss at initial recognition. The election depends on the nature and purpose of the interest-bearing liabilities.

Structure

- 7.1 Lease liabilities (CSV as lessee)
- 7.2 Cash flow information and balances
- 7.3 Trust account balances
- 7.4 Commitments for expenditure

7.1 LEASE LIABILITIES (CSV AS LESSEE)

Interest bearing lease liabilities	Minimum future lease payments ⁽ⁱ⁾		Present value of minimum lease payments	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
OTHER LEASE LIABILITIES PAYABLE⁽ⁱⁱ⁾				
Not longer than 1 year	24,897	21,899	23,039	19,986
Longer than 1 year and not longer than 5 years	50,640	59,963	46,697	55,492
Longer than 5 years	28,279	35,219	25,742	31,988
Minimum future lease payments	103,816	117,081	95,477	107,466
Less future finance charges	(8,339)	(9,614)	-	-
Present value of minimum lease payments	95,477	107,466	95,477	107,466
Included in the financial statements as:				
Current borrowings lease liabilities			23,039	19,986
Non-current borrowings lease liabilities			72,439	87,480
Total lease liabilities			95,477	107,466

- (i) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.
- (ii) Other lease liabilities include obligations that are recognised on the balance sheet; the future payments related to operating and lease commitments are disclosed in Note 7.1.2. These are secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

7.1.1 Leases

CSV's leases comprise various properties and motor vehicles. The majority of CSV's leases are property leases.

The other leases relate to motor vehicles leased through the VicFleet lease facility. The lease term is the period over which the vehicle is to be leased. Generally, vehicles must be retained for three years or 60,000 kms, whichever occurs first. On disposal of the vehicle any profit or loss on sale is borne by CSV.

CSV's property lease terms includes the term stated in the contract adjusted for any option periods (i.e., extension options, holdover terms, etc.) if the options are reasonably certain of being exercised.

CSV's lease payments for its property leases comprise the fixed lease payments and periodic fixed % increases, market rent reviews on exercise of renewal terms and adjustments to lease payments to reflect changes in CPI.

During the current and prior year there were no defaults or breaches of any of CSV's leases. Right-of-use assets are presented in note 5.1.1.

7.1.2 Total cash outflows for leases

The following amounts are recognised in the Statement of Cash Flows for the year ending 30 June 2024 relating to leases.

	2024 \$'000	2023 \$'000
Total cash outflow	21,911	23,858

7.1.3 Lease policy

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

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

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

(a) Lease Liability – initial measurement

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

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

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

(b) Lease Liability – subsequent measurement

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

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

(c) Short-term leases and leases of low-value assets

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

(d) Presentation of right-of-use assets and lease liabilities

CSV presents in the balance sheet right-of-use assets as 'buildings at fair value' and 'property plant equipment'. Lease liabilities are presented as 'borrowings' in the balance sheet.

7.2 CASH FLOW INFORMATION AND BALANCES

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank that are held for the purpose of meeting short-term cash commitments, rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

Due to the State's investment policy and funding arrangements, CSV does not hold a large cash reserve in its bank accounts. Cash received from generation of income is generally paid into the State's bank account ('public account'). Similarly, CSV expenditure, including in the form of Electronic Fund Transfer (EFT) for the payments to its suppliers and creditors, is made via the public account. The public account remits to CSV the cash required upon presentation of cheques by CSV's suppliers or creditors.

These funding arrangements often result in CSV having a notional shortfall in the cash at bank required for payment of unrepresented cheques at the reporting date. At 30 June 2024, cash at bank included the amount of a notional shortfall for the payment of unrepresented cheques of \$0.248 million in CSV Expenditure Account (2023: \$0.259 million) and nil in the Juror Payments Account (2023: \$0.273 million).

For cash flow statement presentation purposes, cash and cash equivalents comprise the cash balance and funds held in trust, \$19,366 million (2023 \$21.076 million) details of which can be found at Note 8.1.1.

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

	2024 \$'000	2023 \$'000
Net result for the period	(7,939)	(1,762)
NON-CASH MOVEMENTS:		
(Gain)/loss on sale or disposal of non-current assets	1,831	(1,516)
(Gain)/loss on revaluation of non-current assets	-	-
Depreciation and amortisation of non-current assets	89,503	90,343
Allowance for doubtful debts and bad debts	(15)	21
MOVEMENTS IN NET ASSETS AND LIABILITIES		
Decrease/(increase) in receivables	(8,434)	4,703
Decrease/(increase) in prepayments	1,349	4,619
Increase/(decrease) in payables	(240)	(12,397)
Increase/(decrease) in employee related provisions	5,903	6,986
Increase/(decrease) in other provisions	1,908	4,183
Net cash from/(used in) operating activities	83,865	95,180

7.3 TRUST ACCOUNT BALANCES

Funds held in trust are quarantined for use specifically for the purposes under which each trust fund has been established and are not used for operating purposes.

Trust account balances relating to trust accounts controlled and/or administered by CSV

	Opening balance as at 1 July 2023	Total receipts
	\$'000	\$'000
CASH AND CASH EQUIVALENTS AND INVESTMENTS		
CONTROLLED TRUSTS		
Treasury Trust Fund		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV for the receipt and disbursement of unclaimed monies and other funds held in trust	14,464	125
Vehicle Lease Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the sale of VicFleet motor vehicles	40	974
Victorian Civil and Administrative Tribunal Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Owners Corporation, Domestic Building and Residential Tenancies disputes ⁽ⁱ⁾	1,383	28,553
Inter-Departmental Transfer Fund	5,393	2,388
Total controlled trusts	21,280	32,040

(i) The opening balance for the VCAT trust account has been restored to accurately reflect the trial balance.

	Total payments	Closing balance as at 30 June 2024	Opening balance as at 1 July 2022	Total receipts	Total payments	Closing balance as at 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	2,866	11,723	14,261	295	92	14,464
	994	19	49	1,516	1,525	40
	27,443	2,493	2,975	23,779	25,087	1,667
	2,374	5,407	5,259	2,496	2,362	5,393
	33,677	19,643	22,545	28,086	29,066	21,564

	Opening balance as at 1 July 2023	Total receipts
	\$'000	\$'000
ADMINISTERED TRUSTS		
Courtlink Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Magistrates' Courts court orders	1,901	11,166
Suspense Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV	576	-
Public Service Commuter Club		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Public Service Commuter Club ⁽ⁱ⁾	(92)	527
Revenue Suspense		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account to temporarily hold monies pending correct identification of receipts	8	-
Treasury Trust Fund		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV for the receipt and disbursement of unclaimed monies and other funds held in trust	3,223	78
Security Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Holds monies as security for good behaviour	218	30
Victorian Civil and Administrative Tribunal Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Owners Corporation, Domestic Building and Residential Tenancies disputes.	289	607
Total administered trusts	6,122	12,408

Notes

- (i) *The Commuter Club is in deficit because yearly tickets are purchased in advance and reimbursed over the course of 12 months.*

	Total payments	Closing balance as at 30 June 2024	Opening balance as at 1 July 2022	Total receipts	Total payments	Closing balance as at 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	11,793	1,273	(1,519)	8,916	5,497	1,901
	14	562	565	-	(11)	576
	567	(131)	(41)	368	419	(92)
	-	8	8	-	-	8
	317	2,984	3,549	-	326	3,223
	-	248	200	34	16	218
	-	895	53	235	-	289
	12,692	5,838	2,815	9,553	6,247	6,122

Third party funds under management

Third party funds under management include assets under management by Funds in Court, Bail Monies and the Court Investment Accounts.

Fund in Court (FIC) is an office of the Supreme Court of Victoria that is responsible for administering funds paid into the Court. Funds can be paid pursuant to orders of all Victorian Courts, awards of the Victims of Crime Assistance Tribunal (VOCAT) and pursuant to legislation such as the *Trustee Act 1958*. These funds under management are not consolidated within CSV accounts as they are not used for government purposes.

	2024 \$'000	2023 \$'000
COURTS		
Bail Monies	14,620	15,941
Assets under management by the Senior Master of the Supreme Court (Funds in Court) ⁽ⁱ⁾	2,262,886	2,133,347
	2,277,506	2,149,288

(i) Further information about Funds in Court can be found at <https://fundsincourt.vic.gov.au>

7.4 COMMITMENTS FOR EXPENDITURE

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

7.4.1 Total commitments payable

Nominal Amounts: 2024	Less than 1 year	Between 1 and 5 years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments payable	69,731	43,830	-	113,561
Operating commitments payable	22,758	48,002	-	70,760
Other commitments payable	11	-	-	11
Total commitments (inclusive of GST)	92,500	91,832	-	184,332
Less GST recoverable	8,409	8,348	-	16,757
Total commitments (exclusive of GST)	84,091	83,484	-	167,575

Nominal Amounts: 2023	Less than 1 year	Between 1 and 5 years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments payable	164,536	61,743	2,840	229,119
Operating commitments payable	42,530	39,881	4,616	87,027
Other commitments payable	20	11	-	31
Total commitments (inclusive of GST)	207,086	101,635	7,456	316,177
Less GST recoverable	18,826	9,240	678	28,743
Total commitments (exclusive of GST)	188,260	92,395	6,778	287,433

8. Risks, contingencies and valuation judgements

Introduction

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

Structure

- 8.1 Financial instruments specific disclosures
- 8.2 Contingent assets and contingent liabilities
- 8.3 Fair value determination

8.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

Introduction

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

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

Financial assets at amortised cost

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

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

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

CSV recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Loans and receivables

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets and liabilities are initially recognised at fair value plus any directly attributable transaction costs.

Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment). CSV recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- CSV retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- CSV has transferred its rights to receive cash flows from the asset and either:
- has transferred substantially all the risks and rewards of the asset; or
- has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where CSV has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of CSV's continuing involvement in the asset.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when CSV's business model for managing its financial assets has changes such that its previous model would no longer apply.

However, CSV is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and all Victorian government departments are required to apply the PMF under the Standing Directions 2018 under the FMA.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated.

If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

8.1.1 Financial instruments: Categorisation

		2024 \$'000	2023 \$'000
CONTRACTUAL FINANCIAL ASSETS			
Cash and deposits/(overdrawn)	Cash and deposits	(276)	(488)
Funds held in Trust	Cash and deposits	19,642	21,564
Total contractual cash and deposits		19,366	21,076
RECEIVABLE			
Other receivables	Financial assets at amortised cost	10,405	10,670
Total contractual financial assets		29,771	31,746
CONTRACTUAL FINANCIAL LIABILITIES			
Payable:			
Trade creditors and other payables	Financial liabilities at amortised cost	31,810	34,285
Accrued capital works	Financial liabilities at amortised cost	25,389	22,783
Salary and wages	Financial liabilities at amortised cost	6,956	5,014
Lease liabilities:			
Right of Use leases		95,477	107,466
Total contractual financial liabilities⁽ⁱ⁾		159,632	169,549

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

8.1.2 Financial instruments: Net holding gain/(loss) on financial instruments by category

		Total expense 2024	Total expense 2023
		\$'000	\$'000
FINANCIAL LIABILITIES AT AMORTISED COST			
Contractual financial liabilities		(1,679)	(1,314)
Contractual financial liabilities for VicFleet		(140)	(117)
		(1,819)	(1,431)

8.1.3 Financial risk management objectives and policies

CSV's main financial risks include credit risk and liquidity risk. CSV manages these risks in accordance with its financial risk management policy. CSV's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 8.3 to the financial statements.

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

CSV uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with CSV's Finance Committee.

CSV has considered current and future economic conditions on it's:

- credit risk and determined that credit risk associated with its contractual financial assets is minimal as its main debtor is the Victorian Government. For debtors other than the Government, CSV monitors outstanding debtors on a monthly basis and incorporates impairment on contractual financial assets as discussed in detail below; and
- liquidity and determined the impact as insignificant as discussed in detail under liquidity risk.

Financial instruments: Credit Risk

Credit risks arise from the contractual financial assets of CSV, which comprises cash and deposits, contractual receivables and other contractual financial assets. CSV's exposure to credit risk arises from the potential default of a counterparty on their contractual obligations resulting in financial loss to CSV. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with CSV's contractual financial assets is minimal as its main debtor is the Victorian Government. Credit risk in relation to CSV's receivables is also monitored by management by reviewing the ageing of receivables on a monthly basis.

CSV does not engage in hedging for its contractual financial assets.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents CSV's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to CSV's credit risk profile in the financial year 2023-2024.

Credit quality of financial assets

2024	Financial institution (double-A credit rating)	Government agencies (double-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCIAL ASSETS					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	(277)	19,642	-	-	19,366
Statutory receivables (with no impairment loss recognised)	-	99,511	-	-	99,511
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	-	9,964	49	443	10,456
Total financial assets	(277)	129,117	49	443	129,332

2023	Financial institution (double-A credit rating)	Government agencies (double-A credit rating)	Government agencies (triple-B credit rating)	Other (min triple-B credit rating)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCIAL ASSETS					
Financial assets with loss allowance measured at 12-month expected credit loss					
Cash and deposits	(488)	21,564	-	-	21,076
Statutory receivables (with no impairment loss recognised)	-	91,276	-	-	91,276
Financial assets with loss allowance measured at lifetime expected credit loss:					
Contractual receivables applying the simplified approach for impairment	-	9,273	567	895	10,735
Total financial assets	(488)	122,113	567	895	123,087

Impairment of financial assets under AASB 9

CSV records a provision for expected credit loss for the relevant financial instruments by applying AASB 9's expected credit loss approach.

Financial assets at fair value through net result are not subject to impairment under AASB 9.

Cash and deposits and statutory receivables are subject to impairment under AASB 9, but any impairment loss would be immaterial.

Contractual receivables are subject to impairment under AASB 9. CSV applied the simplified approach to measure expected credit losses for all contractual receivables using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. CSV has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on CSV's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, CSV determines the closing loss allowance at end of the financial year as follows:

2024	Current 0%	Less than 1 month 0%	1-3 months 0%	3 months -1 year 0%	1-5 years 0%	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
EXPECTED LOSS RATE						
Gross carrying amount of contractual receivables	3,904	2,330	284	2,370	1,569	10,456
Loss allowance	8	5	1	16	21	51

2023	Current 0%	Less than 1 month 0%	1-3 months 0%	3 months -1 year 0%	1-5 years 0%	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
EXPECTED LOSS RATE						
Gross carrying amount of contractual receivables	3,327	1,487	541	2,713	2,667	10,735
Loss allowance	6	3	2	19	36	67

Reconciliation of the movement in the loss allowance for contractual receivables is shown as follows:

	2024 \$'000	2023 \$'000
Balance at beginning of the year	(66)	(45)
(Increase)/decrease in provision recognised in the net result	15	(21)
Reversal of provision of receivables written off during the year as uncollectible	-	-
Balance at end of the year	(51)	(66)

Movements in the provision for credit losses are classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as either a transaction expense or other economic flow in the net result.

Statutory receivables are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result no loss allowance has been recognised.

Financial instruments: Liquidity risk

Liquidity risk arises when CSV is unable to meet financial obligations as they fall due. CSV operates under the Government fair payments policy of settling financial obligations within 30 days. In the event of a dispute, CSV makes payments within 30 days from the date of resolution.

CSV is exposed to liquidity risk mainly through the financial liabilities as disclosed in the balance sheet. CSV's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. CSV manages its liquidity risk by:

- close monitoring short-term and long-term liabilities;
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- conducting careful maturity planning of its financial obligations based on forecasts of future cash flows; and
- having access to high credit rating for the State of Victoria (Moody's Investor Services and Standard & Poor's double-A, which assists in accessing debt market at a lower interest rate).

8.2 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

Quantifiable contingent liabilities (arising from outside of government)

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
 - the amount of the obligations cannot be measured with sufficient reliability.

	2024 \$'000	2023 \$'000
CONTINGENT LIABILITIES		
Liabilities pending the outcome of legal action	485	2,009
Make good requirements under leases of premises	6,170	7,187
Total contingent liabilities	6,655	9,196

CSV's "make good" obligations under leases of premises comprise:

- (a) The removal of leasehold improvements and the return of the premises to a "warm shell" state which might require the installation of new carpet, repair of ceilings and reinstating air-conditioner.
- (b) The repair of any damage (other than damage attributed to fair wear and tear) and the removal of any chattels and other loose items from the tenancy. These obligations will only be confirmed on termination of the lease and following negotiations with the lessor.

Non-quantifiable contingent liabilities

CSV has no non-quantifiable contingent liabilities arising at this time from:

- indemnities provided in relation to transactions, including financial arrangements and consultancy services, as well as for directors and administrators;
- performance guarantees, warranties, letters of comforts and the like;
- deeds in respect of certain obligations; and
- unclaimed monies, which may be subject to future claims by the general public against the State.

At 30 June 2024, CSV is included as a party in legal matters. Due to the diversity of issues associated with these legal matters and discretionary nature, quantification of the financial effect cannot be reliably estimated, and it is therefore impractical to do so.

8.3 FAIR VALUE DETERMINATION

Significant judgement: Fair value measurements of assets and liabilities

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

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

The following assets and liabilities are carried at fair value:

- Financial assets and liabilities at fair value through operating result
- Property, plant and equipment

CSV determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

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

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

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

How this section is structured

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

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

8.3.1 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined using Level 3 valuation techniques. This involves the determination of fair value in accordance with generally accepted accounting pricing models based on discounted cash flow analysis using unobservable market inputs.

CSV currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2023-24 reporting period.

8.3.2 Fair value determination for property, plant and equipment

CSV's property, plant and equipment are carried at their fair values.

Independent valuations

An independent valuation of CSV's land, buildings and right of use buildings was completed in 2020-21. The valuation of specialised land and specialised buildings was performed by Valuer-General Victoria (VGV) using the market approach adjusted for community service obligation (CSO). The valuation of right of use buildings was performed by Jones Lang LaSalle (JLL) based on direct comparison method whereby existing rental of the buildings was compared against the current market rental under the existing lease agreements. The effective date of the valuation was 30 June 2021.

Managerial assessment of the fair values of land and buildings

Each asset class must be valued with sufficient regularity to ensure that the carrying amount of an asset class does not materially differ from its fair value at the reporting date. CSV uses annual indices supplied by the VGV to determine the movements in its land and building values. Indices are based on post code. As a result of applying these indices if it is determined that a material (greater than 10%) movement in CSV's land and building values has occurred, then a managerial revaluation will be put through to ensure that the land and building values reflect their fair values. As at 30 June 2024, the cumulative movement in the fair value of buildings was not more than 10%. For land, there was a cumulative overall downward movement of 12.05% equating to \$65.5m which is greater than 10% but less than 40%. Since the movement was considered 'Material' as per FRD 103 *Non-financial physical assets*, a managerial revaluation was performed for 2023-24.

Specialised land and specialised buildings

Specialised land is valued using the market approach, adjusted for a CSO that reflects the specialised nature of the land being valued. The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified within level 3 of the fair value hierarchy. A significant increase or decrease in the CSO adjustment would result in a significantly higher or lower fair value.

Specialised buildings are valued using the current replacement cost method, adjusted for depreciation. As depreciation adjustments are considered as significant unobservable inputs in nature, specialised buildings are classified within level 3 of the fair value hierarchy. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.

CSV held \$478.1m (2023: \$546.0m) of specialised land, and \$812.4m (2023: \$755.4m) of specialised buildings as at 30 June 2024.

Heritage assets

Heritage assets can neither be modified nor be disposed of without formal ministerial approval. Heritage assets are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/ component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Where it has not been possible to examine hidden works such as structural frames and floors, the use of reasonable materials and methods of construction have been assumed bearing in mind the age and nature of the building. The estimated cost of reconstruction including structure services and finishes, also factors in any heritage classifications as applicable.

An independent valuation of CSV's heritage assets was performed by the VGV. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021.

Plant and equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method, adjusted for depreciation. As depreciation adjustments are considered as significant unobservable inputs in nature, plant and equipment are classified within level 3 of the fair value hierarchy. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.

There were no changes in valuation techniques throughout the period to 30 June 2024.

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

Fair value determination for non-financial assets classified as held for sale

CSV's non-financial assets classified as held for sale are carried at their fair values. Leased vehicles held for sale were valued using the same techniques as plant and equipment, and are classified within level 3 of the fair value hierarchy.

9. Other disclosures

Introduction

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

Structure

- 9.1 Other economic flows included in net result
- 9.2 Ex-Gratia expenses
- 9.3 Responsible persons
- 9.4 Remuneration of executives
- 9.5 Key management personnel
- 9.6 Remuneration of auditors
- 9.7 Subsequent events
- 9.8 Other accounting policies
- 9.9 Change in accounting policies
- 9.10 Australian Accounting Standards issued that are not yet effective

9.1 OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

	2024 \$'000	2023 \$'000
(a) Net gain/(loss) on revaluation of building		
Revaluation gain or loss on fixed assets	-	-
Total net gain/(loss) on revaluation of building	-	-
(b) Net gain/(loss) on non-financial assets		
Net gain/(loss) on disposal of property, plant and equipment	(1,831)	1,516
Total net gain/(loss) on non-financial assets	(1,831)	1,516
(c) Net gain/(loss) on financial instruments		
Bad debts written off	15	(21)
Total net gain/(loss) on financial instruments	15	(21)
(d) Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability ⁽ⁱ⁾	980	(753)
Total other gains/(losses) from other economic flows	980	(753)

(i) Revaluation arises due to change in wages inflation and discount rates

9.2 EX-GRATIA EXPENSES

Ex-gratia expenses fall under other supplies and services in note 3.3.

9.3 RESPONSIBLE PERSONS

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

Names

The persons who held the positions of Minister and Accountable Officer in CSV are as follows:

Responsible Minister	Period
Attorney-General, The Hon. Jaclyn Symes MP	1 July 2023 to 30 June 2024
Acting Attorney-General, The Hon. Anthony Richard Carbines, MP	1 July 2023 to 21 July 2023
Acting Attorney-General, The Hon. Anthony Richard Carbines, MP	22 March 2024 to 31 March 2024
Acting Attorney-General, The Hon. Enver Erdogan, MP	1 April 2024 to 13 April 2024

Accountable Officer	Period
Chief Executive Officer, Louise Anderson	1 July 2023 to 30 June 2024
Acting Chief Executive Officer, Matthew Hall	25 September 2023 to 24 October 2023

Governing Body

The persons who held membership of the Courts Council in CSV are as follows:

Member Names	Period
The Honourable Chief Justice Mary Anne Ferguson, Chair	1 July 2023 to 30 June 2024
The Honourable Chief Judge Peter Kidd	1 July 2023 to 30 June 2024
The Honourable Justice Edward Woodward	1 July 2023 to 30 June 2024
Her Honour Chief Magistrate Lisa Hannan	1 July 2023 to 30 June 2024
His Honour Judge Jack Vandersteen	1 July 2023 to 30 June 2024
His Honour State Coroner Judge John Cain	1 July 2023 to 30 June 2024
Dr Philip Williams (AM)	1 July 2023 to 30 June 2024
Ms Susan Friend	1 July 2023 to 30 June 2024

Remuneration: Accountable Officer

	2024 No.	2023 No.
\$30,000 - \$39,999	1	1
\$440,000 - \$449,999		1
\$470,000 - \$479,999	1	
Total	2	2

Remuneration received or receivable by the independent members during the reporting period was in the range: \$30,000-\$39,999 (\$30,000-\$39,999 in 2022-23).

Judicial members of the responsible body are remunerated under the *Judicial Entitlements Act 2015* as holders of judicial positions defined by the respective acts of law that create the Victorian judiciary, namely the *Constitution Act 1975 s 82*, *County Court Act 1958 s.10*, *Magistrates Court Act shc.1 Pt1 cl.10* and *Victorian Civil and Administrative Tribunal Act. 1998 s.17AA*. The Judicial members receive no additional remuneration in their capacity as members of the Courts Council.

9.4 REMUNERATION OF EXECUTIVES

The number of executive officers, other than Ministers, members of the Governing Body and Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefit or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executive officers

	2024 \$'000	2023 \$'000
Short-term employee benefits	8,030	7,968
Post-employment benefits	768	724
Other long-term benefits	402	201
Termination benefits	206	-
Total remuneration	9,406	8,893
Total number of executives	36	34
Total annualised employee equivalents⁽ⁱ⁾	28.7	29.1

(i) Annualised employee equivalent is calculated by dividing the total number of days that an employee is engaged to work during the week by the total number of full-time working days per week. The table above includes an executive acting arrangement in place during 2023-24.

9.5 KEY MANAGEMENT PERSONNEL

Key management personnel of CSV includes the responsible Minister, members of the Governing Body, and Accountable Officer. CSV has determined that the executive officers, whose remuneration is reported in Note 9.4, are not key management personnel.

Remuneration of key management personnel comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

The compensation detailed below excludes the salaries and benefits of Portfolio Ministers. Ministers' remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report for the State of Victoria.

The remuneration of the Judicial members of the responsible body received in their capacity as holders of judicial positions is also excluded.

Remuneration of key management personnel

	2024 \$'000	2023 \$'000
Short-term employee benefits	532	500
Post-employment benefits	37	35
Other long-term benefits	13	18
Total remuneration	582	553

9.5.1 Transactions and balances with key management personnel

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission.

Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements.

During period 1 July 2023 to 30 June 2024, there were no related party transactions that involved key management personnel of CSV.

9.6 REMUNERATION OF AUDITORS

	2024 \$'000	2023 \$'000
Victorian Auditor-General Office		
Audit of the financial statements	203	215
Total remuneration of auditors	203	215

9.7 SUBSEQUENT EVENTS

Subsequent to the reporting period a non-adjusting event occurred. The *Victorian Public Service Enterprise Agreement 2024* (Agreement) was formally approved by the Fair Work Commission on 12 August 2024. The agreement has a nominal expiry date of 9 April 2028.

The first salary and allowance increase apply for the period 1 May 2024 to 30 June 2024. These increases, as well as other entitlements, will be recognised in the financial year 2024-25.

All VPS staff employed at CSV are entitled to:

- 3% salary increase backed to 1 May 2024 for the period 1 May 2024 to 30 June 2024
- Once off cost of living lump sum payment of \$5,600 per full time employee (employed in the VPS on 28 June 2024) and prorated for part-time employees

The estimated financial effect on the reporting period (1 May 2024 to 30 June 2024) is \$21.8 million.

9.8 OTHER ACCOUNTING POLICIES

9.8.1 Contributions by owners

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

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

9.9 CHANGE IN ACCOUNTING POLICIES

There has been no changes in the accounting policies during the year.

9.10 AUSTRALIAN ACCOUNTING STANDARDS ISSUED THAT ARE NOT YET EFFECTIVE

Certain new and revised accounting standards have been issued but are not effective for the 2023-24 reporting period. These accounting standards have not been applied to the CSV Annual Financial Statements. CSV is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants.*

AASB 2020-1 amended AASB 101 *Presentation of Financial Statements* to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current and was applicable to annual reporting periods beginning on or after 1 January 2022.

AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods beginning on or after 1 January 2022.

AASB 2022-6 amends and clarifies the requirements contained in AASB 2020-1. Among other things, it:

- clarifies that only those covenants that an entity must comply with at or before the reporting date affect a liability's classification as current or non-current; and
- requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within twelve months after the reporting date.

AASB 2022-6 applies to annual reporting periods beginning on or after 1 January 2023.

CSV is currently in the process of assessing the potential impact of these standards and amendments.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

This Standard amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurement of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash flows. This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted. CSV will not early adopt the Standard. CSV is in the process of analysing the impacts of this Standard, however, it is not anticipated to have a material impact.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on CSV's reporting.

- *AASB 17 Insurance Contracts*
- *AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.*
- *AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants.*

10. Glossary of technical terms and style conventions

Comprehensive result is the amount included in the operating statement representing total change in net worth other than transactions with owners as owners.

Controlled item generally refers to the capacity of CSV to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Community Service Obligation (CSO) is an allowance made to reflect the difference between unrestricted freehold land and assets held by the public sector which may be affected by social and economic restraints. This may arise because the land is Crown land and in a public use zone or it is considered an iconic property that would be difficult to sell.

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

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

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

Financial asset is any asset that is:

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

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

Financial liability is any liability that is:

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

Financial statements in this report comprises:

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

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

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

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

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

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

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

Net financial worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

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

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

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.

Non-financial assets are all assets that are not financial assets. It includes land, buildings, plant and equipment, cultural and heritage assets and intangibles.

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

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market remeasurements. They include gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

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

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

Present Value is a financial calculation that measures the worth of future amount of money in today's dollars adjusted for interest and inflation.

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software and research and development costs (not including the start-up costs associated with capital projects).

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

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets, such as buildings and entertainment, but excludes rent income from the use of non-produced assets, such as land. User charges includes sale of goods and services income.

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

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

Style conventions

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

The notation used in the tables is as follows:

	zero, or rounded to zero
(xxx)	negative numbers
200x	year period
200x	0x year period

The financial statements and notes are presented based on the illustration for a government department in the 2023-24 Model Report for Victorian Government Departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the CSV's annual reports.

Glossary

Term	Definition
AJA	Aboriginal Justice Agreement
AJF	Aboriginal Justice Forum
CAIMS	Courts Asset Information Management System
CCV	County Court of Victoria
CCoV	Coroners Court of Victoria
CEO	Chief Executive Officer
ChCV	Children's Court of Victoria
CMS	Case management system
CISP	Court Integrated Services Program
College	Judicial College of Victoria
Commission	Judicial Commission of Victoria
Courts Council	The governing body of Court Services Victoria, comprising the Heads of Jurisdiction and up to two non-judicial members appointed by the Heads of Jurisdiction
Courts Executive	Comprised of the Court Services Victoria CEO and senior executives, CEOs of the courts, Victorian Civil and Administrative Tribunal and the College, and Director of the Commission
Courts Group	The courts, Victorian Civil and Administrative Tribunal, College, Commission and Court Services Victoria
CSO	Court security officer
CSV	Court Services Victoria
DTF	Department of Treasury and Finance
Dhumba Murmuk Djerring Unit	CSV Koori Unit
ERPs	Elders and Respected Persons
FOI	Freedom of information
FRD	Financial Reporting Direction
FTE	Full-time equivalent
MCV	Magistrates' Court of Victoria
OH&S	Occupational health and safety
SCV	Supreme Court of Victoria
VCAT	Victorian Civil and Administrative Tribunal
VGRS	Victorian Government Reporting Service
VPS	Victorian Public Service

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Cover artwork

Artist: Troy Firebrace, Djaara/Yorta Yorta,
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