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**To the Chair, State Courts Administration Council
Courts Administration Authority**

Opinion

I have audited the financial report of the Courts Administration Authority for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Courts Administration Authority as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chair, State Courts Administration Council, State Courts Administrator and the Executive Director Corporate Services and Chief Financial Officer.

Basis for opinion

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 27 of the *Courts Administration Act 1993*, I have audited the financial report of the Courts Administration Authority for the financial year ended 30 June 2025.

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

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

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

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

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




Daniel O'Donohue
Deputy Auditor-General

16 September 2025

Courts Administration Authority
Certification of the Financial Statements
For the year ended 30 June 2025

We certify that the:

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



Penny Croser

State Courts Administrator

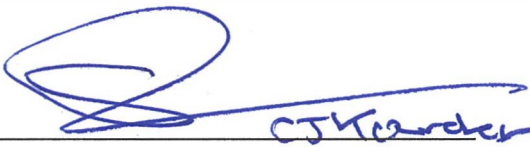
11 September 2025



Linda Abrams-South

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

11 September 2025



The Honourable Christopher Kourakis

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

11 September 2025

Courts Administration Authority
2024-25 Financial Statements

Courts Administration Authority
Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Appropriation	3.1	96,690	94,536
Fees and charges	3.2	3,209	3,294
Intra-government transfers	3.3	638	1,403
Sales of goods and services	3.4	368	342
Resources received free of charge	3.5	1,068	755
Other income	3.6	145	451
Total income		102,118	100,781
Expenses			
Employee related expenses	4.1	59,094	58,565
Supplies and services	4.2	29,194	27,600
Depreciation and amortisation	5.4 & 5.8	14,158	12,869
Borrowing costs	4.4	470	495
Assets provided for nil consideration	4.5	20,536	-
Payments to Consolidated Account	4.6	417	2,977
Other expenses	4.7	292	253
Total expenses		124,161	102,759
Net result		(22,043)	(1,978)
Other Comprehensive Income			
Items that will not be reclassified to net result			
Gain on non-current assets classified as held for sale	5.3	-	571
Changes in property, plant and equipment asset revaluation surplus	5.4	77,733	60,432
Total Other Comprehensive Income		77,733	61,003
Total Comprehensive Result		55,690	59,025

The accompanying notes form part of these financial statements.

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

Courts Administration Authority
2024-25 Financial Statements

Courts Administration Authority
Statement of Financial Position

as at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	5.1	77,561	70,757
Receivables	5.2	2,398	1,878
Total current assets		79,959	72,635
Non-current assets			
Property, plant and equipment	5.4	419,884	372,201
Intangible assets	5.8	12,622	13,476
Total non-current assets		432,506	385,677
Total assets		512,465	458,312
Current liabilities			
Financial liabilities	6.1	1,901	1,895
Payables	6.2	5,709	6,333
Employee related liabilities	6.3	6,447	5,992
Provisions	6.4	415	449
Other non-financial liabilities	6.5	146	153
Total current liabilities		14,618	14,822
Non-current liabilities			
Other financial liabilities	6.1	19,048	20,507
Employee related liabilities	6.3	8,448	8,249
Provisions	6.4	1,472	1,545
Total non-current liabilities		28,968	30,301
Total liabilities		43,586	45,123
Net assets		468,879	413,189
Equity			
Contributed capital		3,140	3,140
Retained earnings		123,873	145,561
Asset revaluation surplus	7.1	341,866	264,488
Total equity		468,879	413,189

The accompanying notes form part of these financial statements.

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

Courts Administration Authority
2024-25 Financial Statements

Courts Administration Authority
Statement of Changes in Equity
for the year ended 30 June 2025

		Contributed Capital	Asset Revaluation Surplus	Retained Earnings	Total Equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023		3,140	204,056	146,968	354,164
Net result from 2023-24		-	-	(1,978)	(1,978)
Gain on non-current assets classified as held for sale		-	-	571	571
Gain on revaluation of land and building during 2023-24	5.4	-	60,432	-	60,432
Total comprehensive result from 2023-24		-	60,432	(1,407)	59,025
Balance at 30 June 2024		3,140	264,488	145,561	413,189
Net result from 2024-25		-	-	(22,043)	(22,043)
Transfer between equity components		-	(355)	355	-
Gain on revaluation of land and buildings during 2024-25		-	77,733	-	77,733
Total comprehensive result from 2024-25		-	77,378	(21,688)	55,690
Balance at 30 June 2025		3,140	341,866	123,873	468,879

The accompanying notes form part of these financial statements.

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

**Courts Administration Authority
2024-25 Financial Statements**

**Courts Administration Authority
Statement of Cash Flows**

for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Appropriation		96,690	94,536
Fees and charges		3,189	3,267
Intra-government transfers		638	1,403
GST recovered		2,879	2,492
Other receipts		513	793
Receipts for paid parental leave scheme		77	47
<u>Cash outflows</u>			
Employee related payments		(58,548)	(58,828)
Payments for supplies and services		(32,799)	(29,263)
Borrowing costs		(470)	(495)
Payments for paid parental leave scheme		(80)	(50)
Other payments		(467)	(232)
Net cash from operating activities	7.2	11,622	13,670
<u>Cash flows from investing activities</u>			
<u>Cash inflows</u>			
Proceeds from the sale of non-current assets held for sale		-	3,977
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(2,883)	(2,330)
Net cash from/(used in) investing activities		(2,883)	1,647
<u>Cash flows from financing activities</u>			
<u>Cash outflows</u>			
Repayment of principal portion of lease liabilities		(1,935)	(1,836)
Net cash used in financing activities		(1,935)	(1,836)
Net increase in cash and cash equivalents		6,804	13,481
Cash and cash equivalents at the beginning of the period		70,757	57,276
Cash and cash equivalents at the end of the period	5.1	77,561	70,757

The accompanying notes form part of these financial statements.

Courts Administration Authority
2024-25 Financial Statements

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1. About the Courts Administration Authority

The Courts Administration Authority (Authority) is established pursuant to the *Courts Administration Act 1993* (Act). The Authority comprises the State Courts Administration Council (Council), which is established by the Act, the State Courts Administrator and the staff of the Council. The Council is established by the Act as a statutory authority independent of control by executive government.

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

The Authority administers certain items, including the collection of fees and the payment of judicial benefits on behalf of the State, and monies paid by parties in connection with matters that are before the courts. These activities are reported separately in the administered financial statements that commence at page 39 of this document.

1.1. Basis of preparation

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

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

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

All amounts in the financial statements and accompanying notes are rounded to the nearest thousand dollars (\$'000).

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

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

Assets that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

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

Material accounting policies are set out throughout the notes.

**Courts Administration Authority
2024-25 Financial Statements**

1.2. Objectives and programs

The Act confers the Council the responsibility for providing, or arranging for the provision of, the administrative facilities and services for participating courts that are necessary to enable those courts and their staff properly to carry out their judicial and administrative functions.

The objectives of the Authority are to:

- provide administrative support to the courts of this state;
- improve court facilities;
- foster an environment in which judicial officers, staff and volunteers can contribute to improved performance of the courts system;
- keep up to date with technological and other developments and apply those that are appropriate to improve the performance of the courts system;
- co-operate with other parts of the justice system to improve access to justice and the overall performance of the justice system;

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

- Program 1: Court and Tribunal Case Resolution Services – Provision of administrative support to participating courts and tribunals necessary to allow them to resolve matters fairly, justly and efficiently.
- Program 2: Alternative Dispute Resolution Services – Provision of family conferencing, family care meetings, mediation and negotiation services which are alternatives to the formal court process, thereby aiming to provide an alternative means of resolution of matters in dispute.
- General/not attributable: Certain items of the Authority are not allocated to programs.

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

**Courts Administration Authority
2024-25 Financial Statements**

Expenses and Income by Program

for the year ended 30 June 2025

	Case Resolution		Alternative Dispute Resolution		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Income</u>						
Appropriation	93,536	91,724	3,154	2,812	96,690	94,536
Fees and charges	3,209	3,294	-	-	3,209	3,294
Intra-government transfers	638	1,403	-	-	638	1,403
Sales of goods and services	368	342	-	-	368	342
Resources received free of charge	1,068	755	-	-	1,068	755
Other income	145	451	-	-	145	451
Total Income	98,964	97,969	3,154	2,812	102,118	100,781
<u>Expenses</u>						
Employee related expenses	56,460	56,174	2,634	2,391	59,094	58,565
Supplies and services	28,603	27,078	591	522	29,194	27,600
Depreciation and amortisation	14,103	12,828	55	41	14,158	12,869
Borrowing costs	470	495	-	-	470	495
Assets provided for nil consideration	20,536	-	-	-	20,536	-
Payments to Consolidated Account	417	2,977	-	-	417	2,977
Other expenses	283	245	9	8	292	253
Total expenses	120,872	99,797	3,289	2,962	124,161	102,759
Net result	(21,908)	(1,828)	(135)	(150)	(22,043)	(1,978)

**Courts Administration Authority
2024-25 Financial Statements**

Assets and liabilities by Program

for the year ended 30 June 2025

	Case Resolution		Alternative Dispute Resolution		General/not attributable		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000
<u>Assets</u>								
Cash and cash equivalents	-	-	-	-	77,561	70,757	77,561	70,757
Receivables	2,398	1,878	-	-	-	-	2,398	1,878
Property, plant and equipment	418,248	371,026	1,636	1,175	-	-	419,884	372,201
Intangible assets	12,573	13,433	49	43	-	-	12,622	13,476
Total assets	433,219	386,337	1,685	1,218	77,561	70,757	512,465	458,312
<u>Liabilities</u>								
Payables	5,593	6,213	116	120	-	-	5,709	6,333
Other financial liabilities	20,949	22,402	-	-	-	-	20,949	22,402
Employee related liabilities	14,231	13,660	664	581	-	-	14,895	14,241
Provisions	1,825	1,935	62	59	-	-	1,887	1,994
Other non-financial liabilities	141	148	5	5	-	-	146	153
Total liabilities	42,739	44,358	847	765	-	-	43,586	45,123

**Courts Administration Authority
2024-25 Financial Statements**

1.3. Budget performance

The budget performance table compares the Authority's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the Authority. The budget amounts have not been adjusted to reflect revised budgets. The budget process is not subject to audit.

Statement of Comprehensive Income

	Note	Original Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Income				
Appropriation		96,665	96,690	25
Fees and charges		4,029	3,209	(820)
Intra-government transfers		585	638	53
Sales of goods and services		845	368	(477)
Resources received free of charge		-	1,068	1,068
Other income		-	145	145
Total Income		102,124	102,118	(6)
Expenses				
Employee related expenses		59,039	59,094	55
Supplies and services		26,213	29,194	2,981
Depreciation and amortisation		11,832	14,158	2,326
Borrowing costs		421	470	49
Assets provided for nil consideration	(a)	-	20,536	20,536
Intra-government transfers		6	-	(6)
Payments to Consolidated Account		-	417	417
Other expenses		1,531	292	(1,239)
Total Expenses		99,042	124,161	25,119
Net result		3,082	(22,043)	(25,125)
Other comprehensive income				
Items that will not be reclassified to net result				
Changes in property, plant and equipment asset revaluation surplus	(b)	-	77,733	77,733
Total other comprehensive income		-	77,733	77,733
Total comprehensive result		3,082	55,690	52,608

(a) The variation between actual expenditure and original budget relates to the land provided for use to the South Australian Police (SAPOL) in 2024-25. The land was recorded at fair value as at 30 June 2025. Refer to note 4.5.

(b) The variation between actual expenditure and original budget relates to the valuation of the land and buildings owned by the Authority being performed as at 30 June 2025. As a result of current property market conditions the valuation has resulted in an increase to the valuation of the land and buildings. Refer to notes 5.4 and 9.2.

Courts Administration Authority
2024-25 Financial Statements

Investing expenditure summary

	Note	Original Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Total new projects		1,400	-	(1,400)
Total existing projects	(c)	10,086	1,320	(8,766)
Total annual programs		5,712	2,141	(3,571)
Total investing expenditure		17,198	3,461	(13,737)

(c) The variation between actual expenditure and original budget relates to timing of expenditure on the Sir Samuel Way Façade project. The Authority will apply to the Department of Treasury and Finance to carryover unspent project funds to be used in 2024-25.

1.4. Significant transactions with government related entities

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

**Courts Administration Authority
2024-25 Financial Statements**

2. Board and committees

2.1. Key management personnel

Key management personnel of the Authority include the Attorney-General, members of the State Courts Administration Council and the associate and independent members of Council (identified at note 2.2 below), the State Courts Administrator, and employees of the Authority that are members of the Executive Leadership Team.

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

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

Total compensation comprises \$1.7 million (2024: \$1.6 million) in respect of employees of the Authority and independent members of Council, which is recognised in the Authority's Statement of Comprehensive Income, and \$3.8 million (2024: \$3.7 million) in respect of judicial officers, which is recognised in the Statement of Administered Comprehensive Income.

	2025	2024
	\$'000	\$'000
<u>Compensation</u>		
Salaries and other short-term employee benefits	4,595	4,337
Post-employment benefits	974	916
Total compensation	5,569	5,253

Transactions with key management personnel and other related parties

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

All transactions with government related entities during 2024-25 were minor commercial or ordinary intra-governmental operational transactions.

**Courts Administration Authority
2024-25 Financial Statements**

2.2. Board and committee members

Members during the 2024-25 financial year were:

State Courts Administration Council

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

Associate Members

Judge Rauf Soulio*
Justice Laura Stein*
Magistrate Lynette Duncan*

Independent Members

Brian Morris
Tahnya Donaghy

Administrative and Disciplinary Division of the District Court

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

Training Centre Review Board

Judge – Michelle Sutcliffe* (commenced 17/04/25)	Eugene Warrior
Judge – Penny Eldridge *(ceased 16/04/25)	Jasmine Tonkin*
Magistrate – Alison Adair* (ceased 23/11/24)	John Durkin* (appointed 30/01/25)
Magistrate – John Wells* (commenced 22/11/24)	Jennifer Olsson (appointed 30/01/25)
Magistrate – Kathryn Hodder*	Kerry Beck*
Magistrate – Michael Jandy*	Leanne Haddad (appointed 30/01/25)
Magistrate – Tracee Micallef*	Nina Travers
Magistrate – Todd Grant* (ceased 21/11/24)	Robyn Heyward*
Andrew McCracken*	Sarah Macdonald*
Alexander Boardman* (appointed 23/03/25)	Shane Tongerie*
Barry Jennings* (ceased 02/09/24)	Sharon McKell*
Belinda Hemming	Sonia Waters (appointed 27/03/25)
Branka King	Suraya Naidoo* (ceased 05/12/24)
Christopher Boltje	Tamara Brooks*
Craig Wolfe*	Tania Moller* (appointed 30/01/25)
Darryn Keneally (ceased 02/09/24)	Tiffany Downing
David Kyriacou*	Timothy Curtis*
Ester Huxtable	

Courts Administration Authority 2024-25 Financial Statements

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

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

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands	2025	2024
\$0	52	47
\$1 - \$19,999	6	6
Total number of members	58	53

The total remuneration received or receivable by members was \$0.052 million (2024: \$0.03 million). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

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3. Income

3.1. Appropriation

	2025 \$'000	2024 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	96,690	93,617
Appropriation from Governor's Appropriation Fund	-	919
Total Appropriation	96,690	94,536

Appropriations are recognised on receipt.

Appropriations pursuant to the *Appropriation Act* consist of \$79.59 million (2024: \$79.4 million) for operational funding and \$17.1 million (2024: \$14.2 million) for capital projects.

3.2. Fees and charges

	2025 \$'000	2024 \$'000
Sheriff's officer fees	1,402	1,502
Library levy	1,082	1,022
Other regulatory fees	725	770
Total fees and charges	3,209	3,294

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

3.3. Intra-government transfers

	Note	2025 \$'000	2024 \$'000
Contingency funding provided by the Department of Treasury and Finance		25	-
Recovery from the Department of Treasury and Finance for TVSPs		-	627
Digital Investment Fund	(a)	150	246
Youth Aboriginal Community Court – Adelaide	(b)	332	384
Other SA Government grants, subsidies and transfers		131	146
Total intra-government transfer		638	1,403

Intra-government transfers are recognised as income on receipt.

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

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3.4. Sales of goods and services

	2025	2024
	\$'000	\$'000
Sale of electronic information	368	342
Total sales of goods and services	368	342

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

Revenue totalling \$0.018 million was recognised in 2024-25 that was included in contract liabilities at 1 July 2024. This relates to the sale of electronic information.

3.5. Resources received free of charge

	2025	2024
	\$'000	\$'000
Resources received free of charge	1,068	755
Total resources received free of charge	1,068	755

The Authority has received computing and communication services from the Office of the Chief Information Officer, the digital government division of the Department of the Premier and Cabinet, and computing equipment from the Department of Primary Industries and Regions SA. The Authority also receives audit services free of charge from the Audit Office of South Australia, following the Treasurer's approval to cease audit fee charging arrangements effective from 2024-25. These services are offset by a corresponding expense.

3.6. Other income

	2025	2024
	\$'000	\$'000
Rent recoveries	14	272
Recoup of services	45	179
Derecognition of RoU Motor Vehicles	86	-
Total other income	145	451

The rent recoveries relate to rent received from the Department for Environment and Water at the Port Adelaide Magistrates Court.

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4. Expenses

4.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	44,016	43,610
Targeted voluntary separation packages	71	627
Long service leave	1,021	1,372
Annual leave	4,464	4,149
Skills and experience retention leave	295	286
Superannuation	5,771	5,425
Payroll tax	2,770	2,741
Board and committee fees	53	32
Workers compensation	595	279
Other employee related expenses	38	44
Total employee related expenses	59,094	58,565

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

Superannuation

The superannuation expense represents the Authority's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

	2025	2024
	No.	No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$166,001 to \$171,000*	-	-
\$171,001 to \$191,000	1	4
\$191,001 to \$211,000	-	2
\$211,001 to \$231,000	3	-
\$231,001 to \$251,000	1	1
\$251,001 to \$271,000	1	1
\$291,001 to \$311,000	-	1
\$311,001 to \$331,000	1	-
\$331,001 to \$351,000	-	1
\$351,001 to \$371,000	1	-
Total	8	10

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

The total remuneration received by these employees for the year was \$2.0 million (2024: \$2.2 million).

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions,

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salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

Targeted voluntary separation packages (TVSPs)

There was one employee receiving TVSPs during this reporting period (2024: nine).

	2025	2024
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	71	627
Leave paid to separated employees	22	273
Recovery from the Department of Treasury and Finance	-	(627)
Net cost to the Authority	93	273

There was no recovery from the Department of Treasury and Finance in 2024-25.

4.2. Supplies and services

	2025	2024
	\$'000	\$'000
Accommodation and services	4,324	4,655
Circuit and travel expenses	1,267	1,160
Computing and communications	6,048	5,566
Consultants, contractors and temporary staff	1,865	1,223
Legal costs	110	94
Court expenses	3,286	3,011
Short term leases	-	134
Staff development and training	711	676
Minor works, maintenance and equipment	3,929	3,791
Coronial charges	768	641
Jurors' expenses	1,786	2,157
Sheriff's Officer payments	823	906
Library expenses	1,458	1,410
Office expenses	440	455
Other administration expenses	2,379	1,721
Total supplies and services	29,194	27,600

Accommodation and services

The Authority has no accommodation provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as these arrangements do not meet the definition of a lease set out in AASB 16.

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4.3. Expenditure – SA business and non-SA business

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

Expenditure is inclusive of non-recoverable GST.

	2025 \$'000	Proportion SA & non-SA businesses
Total expenditure with South Australian businesses	16,273	80%
Total expenditure with non-South Australian businesses	3,961	20%
Total	20,234	100%

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

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

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

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

4.4. Borrowing costs

	2025 \$'000	2024 \$'000
Interest expense on lease liabilities	470	495
Total borrowing costs	470	495

The Authority does not capitalise borrowing costs.

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

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4.5. Assets provided for nil consideration

	2025 \$'000	2024 \$'000
Land and buildings		
Carrying amount of assets provided	20,536	-
Total assets provided for nil consideration	20,536	-

Land is recorded at fair value. CAA provided land valued at \$20.536m for use by SAPOL in 2024-25 for nil consideration upon completion of the new SAPOL Mounted Police Unit staging facility on the site arising from a decision of Government.

4.6. Payments to Consolidated Account

	2025 \$'000	2024 \$'000
Payments to Consolidated Account	417	2,977
Total payments to Consolidated Account	417	2,977

The payment to SA Government is made pursuant to section 76 of the Premier and Cabinet Circular No. 114, which requires all proceeds from real property sales to be paid to the Treasurer for application to the Consolidated Account.

4.7. Other expenses

	2025 \$'000	2024 \$'000
Audit fees	290	252
Late payment interest	2	1
Total other expenses	292	253

Other

Other expenses include the fair value of resources received free of charge. The resources received free of charge includes an amount of \$166,900 (2024: \$161,900) for audit services received from the Audit Office of South Australia for work performed under the Public Finance and Audit Act 1987. No other services were provided by the Audit Office of South Australia. The audit fees include fees paid to Scyne Advisory Pty Ltd for internal audit.

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5. Assets

5.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
<u>Deposits with the Treasurer (Special deposit accounts)</u>		
Deposits with the Treasurer	38,382	39,793
Accrual Appropriation Excess Funds	39,176	30,961
Total deposits with the Treasurer (Special deposits accounts)	77,558	70,754
Cash on hand	3	3
Total cash and cash equivalents in the Statement of Financial Position	77,561	70,757
Total cash and cash equivalents in the Statement of Cash Flows	77,561	70,757

Deposits with the Treasurer

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

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

5.2. Receivables

	2025	2024
	\$'000	\$'000
<u>Current receivables</u>		
<u>Contractual receivables</u>		
From government entities	8	1
From non-government entities	367	277
Total contractual receivables	375	278
<u>Statutory receivables</u>		
GST receivable	695	554
Total statutory receivables	695	554
Prepayments	1,328	1,046
Total current receivables	2,398	1,878

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

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

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Allowance for impairment loss on contractual receivables

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	-	-
Amounts written off	-	-
Carrying amount at the end of the period	-	-

Collectability of receivables is reviewed on an ongoing basis. An allowance for impairment is raised when there is objective evidence that the Authority will not be able to collect the debt. There is no allowance for impairment loss in 2024-25, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates the net fair value due to being receivables on demand. There is no concentration of credit risk.

Refer to note 9.3 for further information on risk management.

Statutory receivables

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

The net amount of GST receivable is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.

5.3. Non-current assets classified as held for sale

There are no non-current assets classified as held for sale in 2024-25.

	Land	Buildings and improvements	Total
	\$'000	\$'000	\$'000
Reconciliation 2023-24			
Carrying amount at the beginning of the period	1,610	796	2,406
Disposals	(1,610)	(796)	(2,406)
Carrying amount at the end of the period	-	-	-

	2025	2024
	\$'000	\$'000
<u>Buildings and land</u>		
Proceeds from disposal	-	3,977
Costs of sale	-	(1,000)
Carrying amount of assets disposed	-	(2,406)
Gain on non-current assets classified as held for sale	-	571

5.4. Property, plant and equipment by asset class

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

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	Land \$'000	Buildings & improvements \$'000	Computing, plant & equipment \$'000	Right-of-use buildings \$'000	Right-of-use vehicles \$'000	Library collection \$'000	Works of art & collections \$'000	Capital work in progress \$'000	Total \$'000
Reconciliation 2024-25									
Carrying amount at the beginning of the period	132,825	203,935	8,713	21,113	122	4,327	147	1,019	372,201
Acquisitions	-	-	587	-	155	117	-	2,602	3,461
Disposals	-	-	-	-	(198)	-	-	-	(198)
Remeasurement	-	-	-	527	-	-	-	-	527
Revaluation	2,250	75,483	-	-	-	-	-	-	77,733
Depreciation	-	(9,596)	(1,426)	(1,976)	(79)	(227)	-	-	(13,304)
Assets provided for nil consideration	(20,536)	-	-	-	-	-	-	-	(20,536)
Carrying amount at the end of the period	114,539	269,822	7,874	19,664	-	4,217	147	3,621	419,884
Gross carrying amount	114,539	269,822	15,818	30,334	-	5,688	147	3,621	439,969
Accumulated depreciation	-	-	(7,944)	(10,670)	-	(1,471)	-	-	(20,085)
Carrying amount	114,539	269,822	7,874	19,664	-	4,217	147	3,621	419,884
Reconciliation 2023-24									
Carrying amount at the beginning of the period	96,998	187,200	9,087	22,111	124	4,412	147	610	320,689
Acquisitions	-	526	1,028	-	83	138	-	409	2,184
Remeasurement	-	-	-	911	-	-	-	-	911
Revaluation	35,827	24,605	-	-	-	-	-	-	60,432
Depreciation	-	(8,396)	(1,402)	(1,909)	(85)	(223)	-	-	(12,015)
Carrying amount at the end of the period	132,825	203,935	8,713	21,113	122	4,327	147	1,019	372,201
Gross carrying amount	132,825	205,581	15,353	29,807	273	5,570	147	1,019	390,575
Accumulated depreciation	-	(1,646)	(6,640)	(8,694)	(151)	(1,243)	-	-	(18,374)
Carrying amount	132,825	203,935	8,713	21,113	122	4,327	147	1,019	372,201

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5.5. Useful life and depreciation of non-financial assets

The depreciation expenses for property, plant and equipment are presented in note 5.4. The amortisation expenses for intangible assets are presented in note 5.8.

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

Useful life

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

Class of asset	Useful life (years)
Buildings and improvements	0-54
Computing, plant and equipment	4-30
Right-of-use buildings	25
Right-of-use vehicles	3
Library collection	25
Intangible assets	3-20

Review of accounting estimates

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

The Authority revalued its buildings upward as at 30 June 2025. Future depreciation expense will increase by \$3.3 million as a result.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.8.

5.6. Property, plant and equipment owned by the Authority

Property, plant and equipment owned by the Authority with a value equal to or in excess of \$5,000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Authority is recorded at fair value. Detail about the Authority's approach to fair value is set out in note 9.2.

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

Impairment

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

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

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5.7. Property, plant and equipment leased by the Authority

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

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

The Authority has the following leases:

- A Public Private Partnership arrangement with Plenary Justice Pty Ltd to provide infrastructure facilities, accommodation and services for four regional court premises. The lease term is for 25 years with a five-year option to extend the lease.
- 18 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range up to 3 years (60,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term. Effective 1 April 2025, SAFA issued new lease agreements for all its existing leases. Each of these new lease agreements includes a standard clause that gives SAFA substantive substitution rights, as a result motor vehicle leased from SAFA are no longer captured by AASB 16. Accordingly, the carrying values of existing right-of-use assets and corresponding lease liabilities were derecognised.

The lease liabilities related to the right-of-use assets are disclosed in note 6.1. The Authority's maturity analysis of its lease liabilities is disclosed in note 9.3. Expenses related to leases, including depreciation and interest expenses are disclosed in note 5.4 and 4.4 respectively. Cash outflows related to leases are disclosed in note 7.2.

Impairment

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

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5.8. Intangible assets

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

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

The computer software relates to the Electronic Court Management System which has a remaining useful life of 16 years.

	Computer software & licence \$'000	Intangible capital work in progress \$'000	Total Intangible Assets \$'000
Reconciliation 2024-25			
Carrying amount at the beginning of the period	13,476	-	13,476
Depreciation & amortisation	(854)	-	(854)
Carrying amount at the end of the period	12,622	-	12,622
Gross carrying amount	16,503	-	16,503
Accumulated amortisation	(3,881)	-	(3,881)
Carrying amount	12,622	-	12,622
Reconciliation 2023-24			
Carrying amount at the beginning of the period	14,330	-	14,330
Depreciation & amortisation	(854)	-	(854)
Carrying amount at the end of the period	13,476	-	13,476
Gross carrying amount	16,503	-	16,503
Accumulated amortisation	(3,027)	-	(3,027)
Carrying amount	13,476	-	13,476

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6. Liabilities

6.1. Financial liabilities

	Note	2025 \$'000	2024 \$'000
<u>Current</u>			
Lease liabilities	5.4	1,901	1,895
Total current financial liabilities		1,901	1,895
<u>Non-current</u>			
Lease liabilities	5.4	19,048	20,507
Total non-current financial liabilities		19,048	20,507
Total financial liabilities		20,949	22,402

Financial liabilities are measured at amortised cost.

6.2. Payables

	2025 \$'000	2024 \$'000
<u>Current</u>		
<u>Contractual payables</u>		
Creditors	1,680	(8)
Accrued expenses	3,467	6,069
Accrued capital expenditure	553	81
Total contractual payables	5,700	6,142
<u>Statutory payables</u>		
Fringe benefits tax payable	9	10
Paid Parental Leave Scheme payable	-	3
Audit fee	-	178
Total statutory payables	9	191
Total current payables	5,709	6,333
Total payables	5,709	6,333

Contractual payables and accruals are recognised for all amounts owing but unpaid. They are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

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

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6.3. Employee related liabilities

	2025 \$'000	2024 \$'000
<u>Current</u>		
Accrued salaries and wages	220	-
Annual leave	3,722	3,469
Long service leave	1,093	1,217
Skills and experience retention leave	328	308
Employment on-costs	1,084	998
Total current employee related liabilities	6,447	5,992
<u>Non-current</u>		
Long service leave	7,646	7,481
Employment on-costs	802	768
Total non-current employee related liabilities	8,448	8,249
Total employee related liabilities	14,895	14,241

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

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

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

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

Long service leave

Details about the measurement of long service leave liability is provided as note 9.1.

Employment on-costs liabilities

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave in 2025 stays the same as in 2024 at a rate of 44%, and the average factor for the calculation of employer superannuation on-costs has changed from the 2024 rate (11.5%) to 12%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost of \$20,000. The impact on future periods is impracticable to estimate.

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6.4. Provisions

	Workers Compensation	Total
	2025	2025
	\$'000	\$'000
<u>Carrying amount at the beginning of the period</u>	1,994	1,994
Additions	498	498
Payments	(439)	(439)
Re-measurement	(166)	(166)
<u>Carrying amount at the end of the period</u>	1,887	1,887
Current provision	415	415
Non-current provision	1,472	1,472
<u>Total provision</u>	1,887	1,887

A provision has been reported to reflect unsettled workers compensation and additional compensation for certain work-related injuries or illnesses claims. The workers compensation provisions are based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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

6.5. Other non-financial liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Contract liabilities	18	28
Unclaimed money	128	125
<u>Total other non-financial liabilities</u>	146	153

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7. Other disclosures

7.1. Equity

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

7.2. Cash flow

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

Total cash outflows for leases was \$1.91 million (2024: \$2.37 million).

Reconciliation of net cash provided by operating activities to net result

	2025	2024
	\$'000	\$'000
Net cash provided by/(used in) operating activities	11,622	13,670
<u>Add/less non-cash items</u>		
Depreciation and amortisation expense of non-current assets	(14,158)	(12,869)
Assets provided for nil consideration	(20,536)	-
<u>Movements in assets and liabilities</u>		
Increase/(decrease) in receivables	471	153
(Increase)/decrease in payables	1,098	(3,413)
(Increase)/decrease in employee related liabilities	(654)	97
(Increase)/decrease in provisions	107	165
(Increase)/decrease in other liabilities	7	219
Net result	(22,043)	(1,978)

8. Outlook

8.1. Unrecognised commitments

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

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	3,436	5,448
Later than one year but not longer than five years	3,064	4,714
Later than five years	24	122
Total other contractual commitments	6,524	10,284

The Authority's other contractual commitments comprise:

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

8.2. Contingent assets and liabilities

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

The Authority does not have any contingent assets/liabilities.

8.3. Impact of standards not yet effective

The Authority has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective.

No Australian Accounting Standards have been early adopted.

8.4. Events after the reporting period

The Authority is not aware of any events occurring after 30 June 2025 that would impact on the financial statements.

9. Measurement and risk

9.1. Long service leave liability – measurement

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

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds was 4.25% unchanged from 2023-24, with no resulting change in the reported long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance used the same salary inflation rate at 3.5% in 2025 from 2024 for long service leave liability.

There is no material impact on the long service leave liability as the actuarial assumptions in the current financial year stays the same as last financial year. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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

9.2. Fair value

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

Initial recognition

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

Revaluation

Property, plant and equipment, other than right-of-use assets, is subsequently measured at fair value after allowing for accumulated depreciation. Refer to commentary under land and buildings for details of the revaluation.

For property, plant and equipment subsequently measured at fair value, a revaluation of assets or a group of assets is only performed on assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and/or has an estimated useful life is greater than three years.

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

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Fair value hierarchy

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

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

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

During 2024 and 2025, the Authority had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

Court site buildings under Level 2 were reclassified as Level 3 in 2024-25 valuation, due to the change of the building layouts from last site inspection.

Fair value classification – non-financial assets at 30 June 2025

Recurring fair value measurements 2025

		Level 2	Level 3	Total
	Note	\$'000	\$'000	\$'000
<u>Recurring fair value measurements</u>				
Land	5.4	114,539	-	114,539
Buildings	5.4	-	269,822	269,822
Computing, plant and equipment	5.4	-	7,874	7,874
Library collection	5.4	-	4,217	4,217
Works of art and collections	5.4	-	147	147
Total recurring fair value measurements		114,539	282,060	396,599
Total		114,539	282,060	396,599

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

Recurring fair value measurements 2024

		Level 2	Level 3	Total
	Note	\$'000	\$'000	\$'000
<u>Recurring fair value measurements</u>				
Land	5.4	132,825	-	132,825
Buildings	5.4	803	203,132	203,935
Computing, plant and equipment	5.4	-	8,713	8,713
Library collection	5.4	-	4,327	4,327
Works of art and collections	5.4	-	147	147
Total recurring fair value measurements		133,628	216,319	349,947
Total		133,628	216,319	349,947

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Land and buildings

A full independent valuation of the land and buildings owned by the Authority was performed in June 2025 by a Certified Practising Valuer from Liquid Pacific Pty Ltd.

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

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

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

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

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

As a result of current property market conditions, the 2025 valuation has resulted in an increase to the valuation of the land and buildings. The financial impact of which is reflected in these financial statements.

Computing, plant and equipment

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

Library collection

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

Reconciliation of level 3 recurring fair value measurements as at 30 June 2025

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

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	Buildings \$'000	Computing, plant & equipment \$'000	Library Collections \$'000	Works of art & collections \$'000	Total \$'000
Opening balance at the beginning of the period	203,132	8,713	4,327	147	216,319
Acquisitions	-	587	117	-	704
Transfer into level 3 *	803	-	-	-	803
<u>Losses for the period recognised in net result</u>					
Depreciation	(9,596)	(1,426)	(227)	-	(11,249)
Total losses recognised in net result	(9,596)	(1,426)	(227)	-	(11,249)
<u>Gain for the period recognised in other comprehensive income (OCI):</u>					
Revaluation increment	75,483	-	-	-	75,483
Total gains recognised in OCI:	75,483	-	-	-	75,483
Carrying amount at the end of the period	269,822	7,874	4,217	147	282,060

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

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

Reconciliation of Level 3 recurring fair value measurements at 30 June 2024

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

9.3. Financial Instruments

Financial risk management

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

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

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Liquidity risk

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

Credit risk

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

Impairment of financial assets

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

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

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

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

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

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

The following table provides information about the exposure to credit risk and expected credit loss for non-government debtors in the administered financial statements (Refer to Note A6).

	Debtor gross carrying amount	Loss %	Lifetime expected
	\$'000		\$'000
Current (not past due)	75	2.2%	2
1 – 30 days past due	179	4.0%	7
31 – 60 days past due	-	5.6%	-
61 – 90 days past due	36	N/A	2
More than 90 days past due	508	N/A	156
Loss allowance	798		167

Loss rates are based on actual history of credit loss.

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

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

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

Market risk

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

Gains or losses on this deposit have been recognised within the financial statements. Refer to note 4.4.

As at 30 June 2025, the foreign currency deposit account remains open with a balance of zero.

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

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

Categorisation of financial instruments

Details of the material accounting policy information and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset and financial liability are disclosed in the respective financial asset/financial liability note.

Classification of financial instruments

The Authority measures all financial instruments at amortised cost.

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2024-25 Financial Statements**

Maturity analysis of financial instruments

		2025	2025 contractual maturities *		
Category of financial asset and financial liability	Note	Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000	5+ years \$'000
<u>Financial assets</u>					
Cash and cash equivalents					
Cash and cash equivalents	5.1	77,561	n/a	n/a	n/a
Financial assets at amortised cost					
Contractual receivables	5.2	375	n/a	n/a	n/a
Total financial assets		77,936	-	-	-
<u>Financial liabilities</u>					
Financial liabilities at amortised cost					
Contractual payables	6.2	5,700	-	-	-
Lease liabilities	6.1	20,949	1,901	7,916	11,132
Total financial liabilities		26,649	1,901	7,916	11,132

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

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

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Statement of Administered Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Administered income			
Appropriation		50,217	49,272
Court fees		26,369	24,674
Transcript fees		1,645	2,362
Fines Enforcement and Recovery Unit income		-	3
Other income		551	705
Total administered income		78,782	77,016
Administered expenses			
Judicial related expenses	A4	49,787	48,585
Lease expenses		-	190
Payments to Fines Enforcement and Recovery Unit		-	3
Payments to Consolidated Account		28,038	26,966
Depreciation and amortisation		390	471
Interest expense on lease liabilities		27	26
Loss from disposal of right-of-use vehicles		13	-
Other expenses		527	775
Total administered expenses		78,782	77,016
Total comprehensive result		-	-

The accompanying notes form part of these financial statements.

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

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Statement of Administered Financial Position

as at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A5	119,688	194,962
Receivables	A6	3,903	4,985
Total current assets		123,591	199,947
Administered non-current assets			
Property, plant and equipment	A7	-	779
Total non-current assets		-	779
Total assets		123,591	200,726
Administered current liabilities			
Lease liabilities	A8	-	433
Payables	A9	3,348	2,915
Judicial related liabilities	A10	5,787	5,845
Other liabilities	A11	114,311	189,972
Total current liabilities		123,446	199,165
Administered non-current liabilities			
Lease liabilities	A8	-	358
Judicial related liabilities	A10	8,113	9,171
Total non-current liabilities		8,113	9,529
Total liabilities		131,559	208,694
Net assets		(7,968)	(7,968)
Administered equity			
Accumulated deficit		(7,968)	(7,968)
Total administered equity		(7,968)	(7,968)

The accompanying notes form part of these financial statements.

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

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Statement of Administered Cash Flows

for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
<u>Cash flows from administered activities</u>			
<u>Cash inflows</u>			
Appropriation		51,296	50,080
Receipts into trust accounts		82,486	433,029
Court fees		26,417	24,604
Transcript fees		1,668	2,338
Fines Enforcement and Recovery Unit receipts		-	3
GST recovered		64	58
Other receipts		580	1,047
<u>Cash outflows</u>			
Judicial related payments		(50,995)	(47,566)
Payments to consolidated account		(27,661)	(27,329)
Payments from trust accounts		(158,137)	(442,326)
Payments to Fines Enforcement and Recovery Unit		-	(3)
Interest on borrowing		(27)	(26)
Other payments		(580)	(907)
Net cash from (used in) administered activities	A12	(74,889)	(6,998)
<u>Cash flows from administered financing activities</u>			
<u>Cash outflows</u>			
Repayment of leases		(385)	(463)
Net cash used in administered financing activities		(385)	(463)
Net decrease in cash and cash equivalents		(75,274)	(7,461)
Cash and cash equivalents at beginning of the period		194,962	202,423
Cash and cash equivalents at end of period	A5	119,688	194,962

The accompanying notes form part of these financial statements.

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Note A1 Basis of preparation and accounting policies

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

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

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

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

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

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

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Note A3 Administered budget performance

The budget performance table compares the Authority's outcomes against the administered budget information presented to Parliament (2024-25 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures.

	Note	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered income				
Appropriation		49,812	50,217	405
Court fees		24,392	26,369	1,977
Transcript fees		1,568	1,645	77
Other income		1,225	551	(674)
Total administered income		76,997	78,782	1,785
Administered expenses				
Judicial related expenses	A4	49,798	49,787	(11)
Payments to Consolidated Account		25,439	28,038	2,599
Depreciation and amortisation		519	390	(129)
Interest expense on lease liabilities		15	27	12
Loss from disposal of right-of-use vehicles		-	13	13
Other expenses		1,225	527	(698)
Total administered expenses		76,996	78,782	1,786
Total comprehensive result		1	-	(1)

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Note A4 Judicial related expenses

	2025	2024
	\$'000	\$'000
Salaries	33,528	32,105
Long service leave	2,289	2,494
Annual leave	2,478	2,934
Superannuation	7,529	7,464
Payroll tax	2,358	2,325
Other judicial related expenses	1,605	1,263
Total judicial related expenses	49,787	48,585

Superannuation

The superannuation expense represents the Authority's contributions to superannuation plans in respect of current services of current judicial officers.

Judicial remuneration

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

A4.1 Remuneration of Judiciary

	2025	2024		2025	2024
	No.	No.		No.	No.
The number of judicial officers whose remuneration received or receivable falls within the following bands:					
\$166,001 to \$171,000	-	-	\$471,001 to \$491,000	5	-
\$171,001 to \$191,000	4	-	\$491,001 to \$511,000	3	2
\$191,001 to \$211,000	3	-	\$511,001 to \$531,000	1	-
\$211,001 to \$231,000	2	2	\$531,001 to \$551,000	-	-
\$231,001 to \$251,000	1	1	\$551,001 to \$571,000	-	-
\$251,001 to \$271,000	2	2	\$571,001 to \$591,000	-	1
\$271,001 to \$291,000	-	1	\$591,001 to \$611,000	6	19
\$291,001 to \$311,000	-	-	\$611,001 to \$631,000	16	2
\$311,001 to \$331,000	1	2	\$631,001 to \$651,000	1	-
\$331,001 to \$351,000	2	-	\$651,001 to \$671,000	-	8
\$351,001 to \$371,000	-	-	\$671,001 to \$691,000	1	3
\$371,001 to \$391,000	1	4	\$691,001 to \$711,000	7	2
\$391,001 to \$411,000	4	3	\$711,001 to \$731,000	3	-
\$411,001 to \$431,000	5	20	\$731,001 to \$751,000	2	2
\$431,001 to \$451,000	18	10	\$751,001 to \$771,000	1	-
\$451,001 to \$471,000	6	5	\$771,001 to \$791,000	1	-
Total number of judicial officers				96	89

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

Remuneration of judicial officers reflects all costs of benefits including salaries, payments in lieu of leave, superannuation contributions, salary sacrifice and fringe benefits and any fringe benefit tax paid/payable in respect of those benefits. The total remuneration received by these judicial officers for the year was \$47.58 million (2024: \$44.4 million).

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Note A5 Administered cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	119,688	194,962
Total Administered cash and cash equivalents in the Statement of Financial Position	119,688	194,962
Total Administered cash and cash equivalents in the Statement of Cash Flows	119,688	194,962

Deposits with the Treasurer

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

The trust monies held and payable to external parties are \$111.3 million (2024: \$187.0 million). Refer to note A11.

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Note A6 Administered receivables

	2025	2024
	\$'000	\$'000
<u>Current receivables</u>		
<u>Contractual receivables</u>		
Debtors		
From government entities	3	241
From non-government entities	798	628
Less: impairment loss on receivables	(75)	(119)
Total contractual receivables	726	750
<u>Statutory receivables</u>		
GST receivable	14	(3)
Accrued revenue	3,163	4,238
Total statutory receivables	3,177	4,235
Total current receivables	3,903	4,985

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

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

Allowance for impairment loss on contractual receivables

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	119	57
Amounts written off	(20)	(4)
Amount recovered during the year	(24)	-
Increase in allowance recognised in profit and loss	-	66
Carrying amount at the end of the period	75	119

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

Statutory receivables

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

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

No impairment loss was recognised in relation to statutory receivables.

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Note A7 Administered property, plant and equipment

	2025	2024
	\$'000	\$'000
Property, plant and equipment		
Right-of-use vehicles at cost	-	1,469
Accumulated depreciation at the end of the period	-	(690)
Total right-of-use vehicles	-	779
Total property, plant and equipment	-	779

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

70 motor vehicle leases are with the South Australian Government Funding Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

Effective 1 April 2025, SAFA issued new lease agreements for all its existing leases. Each of these new lease agreements includes a standard clause that gives SAFA substantive substitution rights, as a result motor vehicle leased from SAFA are no longer captured by AASB 16. Accordingly, the carrying values of existing right-of-use assets and corresponding lease liabilities were derecognized in note A8.

The lease liabilities relate to the right-of-use assets and the maturity analysis of its lease liabilities is disclosed in note A8. Expenses related to leases, including depreciation and interest expenses, are disclosed in the statement of administered comprehensive income. Cash outflows related to leases are disclosed in the statement of administered cash flows.

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Note A8 Administered lease liabilities

	2025	2024
	\$'000	\$'000
Current lease liabilities	-	433
Non-current lease liabilities	-	358
Total lease liabilities	-	791
Within one year	-	433
Later than one year but not longer than five years	-	358
Total lease liabilities	-	791

Note A9 Administered payables

	2025	2024
	\$'000	\$'000
<u>Current</u>		
<u>Contractual payables</u>		
Accrued expenses	80	24
<u>Statutory payables</u>		
Creditors	4	2
FBT payable	197	206
Accrued expense	3,067	2,683
Total current administered payables	3,348	2,915
Total administered payables	3,348	2,915

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

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Note A10 Judicial related liabilities

	2025 \$'000	2024 \$'000
Current		
Accrued salaries	142	18
Annual leave	2,351	2,663
Long service leave	2,064	1,915
Judicial related on-costs	1,230	1,249
Total current judicial related liabilities	5,787	5,845
Non-current		
Long service leave	6,954	7,874
Judicial related on-costs	1,159	1,297
Total non-current judicial related liabilities	8,113	9,171
Total judicial related liabilities	13,900	15,016

Judicial related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liabilities, judicial related liabilities are measured at nominal amounts.

Salaries and annual leave

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

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

Long service leave

Details about the measurement of long service leave liability is provided as note 9.1 of the operating/controlled financial statements.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations. The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds was 4.25% unchanged from 2023-24, with no resulting change in the reported long service leave liability.

As the actuarial assumptions in the current financial year stay the same, there's no material change in the long service leave liability and expense. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions including the long-term discount rate.

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

Judicial related on-costs

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

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave in 2025 stays the same as in 2024 at a rate of 44%, and the average factor for the calculation of employer superannuation on-costs increased to 12% in 2025 from 11.5% in 2024. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the judicial related on-cost of \$5,000. The impact on future periods is impractical to estimate.

Note A11 Administered other liabilities

	2025	2024
	\$'000	\$'000
Current		
Trust accounts	111,331	186,990
Unclaimed money	2,980	2,982
Total administered other liabilities	114,311	189,972

Note A12 Administered cash flow reconciliation

	2025	2024
	\$'000	\$'000
<u>Reconciliation of net operating cash provided by administered activities to net result</u>		
Net cash provided by administered activities	(74,889)	(6,998)
<u>Less non-cash items</u>		
Impairment of receivables	24	(70)
Depreciation and amortisation	(390)	(471)
Loss from disposal of right-of-use vehicles	13	-
<u>Movements in administered assets and liabilities</u>		
Increase/(decrease) in receivables	(1,105)	(987)
(Increase)/decrease in judicial related liabilities	1,117	(1,070)
(Increase)/decrease in payables	(432)	314
(Increase)/decrease in other liabilities	75,662	9,282
Net result	-	-

Total cash outflows for leases was \$0.825 million (2024: \$0.635 million)