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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 2026.

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 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2026
- a Statement of Administered Financial Position as at 30 June 2026
- a Statement of Administered Cash Flows for the year ended 30 June 2026
- 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 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 Courts Administration Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 27 of the *Courts Administration Act 1993*, I have audited the financial report of the Courts Administration Authority for the financial year ended 30 June 2026.

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

17 September 2026

**Courts Administration Authority
2025-26 Financial Statements**

Table of Contents

Certification of the Financial Statements	3
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
1. About the Courts Administration Authority	8
1.1. Basis of preparation	8
1.2. Objectives and programs	9
1.3. Budget performance	12
1.4. Significant transactions with government related entities	13
2. Board and committees	14
2.1. Key management personnel	14
2.2. Board and committee members	15
3. Income	17
3.1. Appropriation	17
3.2. Fees and charges	17
3.3. Intra-government transfers	17
3.4. Sales of goods and services	18
3.5. Resources received free of charge	18
3.6. Other income	18
4. Expenses	19
4.1. Employee related expenses	19
4.2. Supplies and services	20
4.3. Borrowing costs	21
4.4. Assets provided for nil consideration	21
4.5. Payments to Consolidated Account	21
4.6. Other expenses	21
5. Assets	22
5.1. Cash and cash equivalents	22
5.2. Receivables	22
5.3. Useful life and depreciation of non-financial assets	23
5.4. Property, plant and equipment by asset class	23
5.5. Property, plant and equipment owned by the Authority	25
5.6. Property, plant and equipment leased by the Authority	25
5.7. Intangible assets	26
6. Liabilities	27
6.1. Financial liabilities	27
6.2. Payables	27
6.3. Employee related liabilities	28
6.4. Provisions	29
6.5. Other non-financial liabilities	30
7. Other disclosures	31
7.1. Equity	31
7.2. Cash flow	31
8. Outlook	32
8.1. Unrecognised commitments	32
8.2. Contingent assets and liabilities	32
8.3. Impact of standards not yet effective	32

**Courts Administration Authority
2025-26 Financial Statements**

8.4.	Events after the reporting period	32
9.	Measurement and risk	33
9.1.	Fair value	33
9.2.	Financial instruments	36
	Administered Items	39
	Administered Financial Statements	40
	Statement of Administered Comprehensive Income	40
	Statement of Administered Financial Position	41
	Statement of Administered Cash Flows	42
	Notes to Administered Items Financial Statements	43
Note A1	Basis of preparation and accounting policies	43
Note A2	Objectives/Activities of the Authority's Administered items	43
Note A3	Administered budget performance	44
Note A4	Judicial related expenses	45
Note A5	Administered cash and cash equivalents	47
Note A6	Administered receivables	48
Note A7	Administered payables	49
Note A8	Judicial related liabilities	50
Note A9	Administered other liabilities	51
Note A10	Administered cash flow reconciliation	51

CERTIFICATION OF THE FINANCIAL STATEMENTS

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

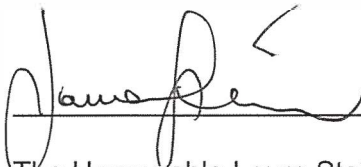
9 September 2026



Christopher Black

Chief Financial Officer

9 September 2026



The Honourable Laura Stein

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

9 September 2026

Courts Administration Authority
2025-26 Financial Statements

Statement of Comprehensive Income

for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
<u>Income</u>			
Appropriation	3.1	103,782	96,690
Fees and charges	3.2	3,757	3,209
Intra-government transfers	3.3	1,263	638
Sales of goods and services	3.4	313	368
Resources received free of charge	3.5	1,169	1,068
Other income	3.6	164	145
Total income		110,448	102,118
<u>Expenses</u>			
Employee related expenses	4.1	63,024	59,094
Supplies and services	4.2	28,921	29,194
Depreciation and amortisation	5.4 & 5.7	17,124	14,158
Borrowing costs	4.3	438	470
Assets provided for nil consideration	4.4	-	20,536
Payments to Consolidated Account	4.5	-	417
Other expenses	4.6	202	292
Total expenses		109,709	124,161
Net result		739	(22,043)
<u>Other Comprehensive Income</u>			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus	5.4	-	77,733
Total other comprehensive income		-	77,733
Total comprehensive result		739	55,690

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
2025-26 Financial Statements**

Statement of Financial Position

for the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
<u>Current assets</u>			
Cash and cash equivalents	5.1	89,306	77,561
Receivables	5.2	2,479	2,398
Total current assets		91,785	79,959
<u>Non-current assets</u>			
Property, plant and equipment	5.4	409,588	419,884
Intangible assets	5.7	12,236	12,622
Total non-current assets		421,824	432,506
Total assets		513,609	512,465
<u>Current liabilities</u>			
Financial liabilities	6.1	2,012	1,901
Payables	6.2	6,302	5,709
Employee related liabilities	6.3	6,990	6,447
Provisions	6.4	457	415
Other non-financial liabilities	6.5	128	146
Total current liabilities		15,889	14,618
<u>Non-current liabilities</u>			
Financial liabilities	6.1	17,720	19,048
Employee related liabilities	6.3	8,980	8,448
Provisions	6.4	1,402	1,472
Total non-current liabilities		28,102	28,968
Total liabilities		43,991	43,586
Net assets		469,618	468,879
<u>Equity</u>			
Contributed capital		3,140	3,140
Retained earnings		124,612	123,873
Asset revaluation surplus	7.1	341,866	341,866
Total equity		469,618	468,879

The accompanying notes form part of these financial statements.

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

Courts Administration Authority
2025-26 Financial Statements

Statement of Changes in Equity

for the year ended 30 June 2026

		Contributed Capital	Asset Revaluation Surplus	Retained Earnings	Total Equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2024		3,140	264,488	145,561	413,189
Net result from 2024-25		-	-	(22,043)	(22,043)
Gain on revaluation of land and building during 2024-25	5.4	-	77,733	-	77,733
Total comprehensive result from 2024-25		-	77,733	(22,043)	55,690
Transfer between equity components		-	(355)	355	-
Balance at 30 June 2025		3,140	341,866	123,873	468,879
Net result from 2025-26		-	-	739	739
Total comprehensive result from 2025-26		-	-	739	739
Balance at 30 June 2026		3,140	341,866	124,612	469,618

The accompanying notes form part of these financial statements.

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

Courts Administration Authority
2025-26 Financial Statements

Statement of Cash Flows

for the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
<u>Cash flows from operating activities</u>			
<u>Cash inflows</u>			
Appropriation		103,782	96,690
Fees and charges		4,032	3,189
Intra-government transfers		1,263	638
GST recovered		3,073	2,879
Other receipts		477	513
Receipts for paid parental leave scheme		72	77
<u>Cash outflows</u>			
Employee related payments		(61,972)	(58,548)
Payments for supplies and services		(32,207)	(32,799)
Borrowing costs		(438)	(470)
Payments for paid parental leave scheme		(63)	(80)
Other payments		(202)	(467)
Net cash from operating activities	7.2	17,817	11,622
<u>Cash flows from investing activities</u>			
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(3,645)	(2,883)
Purchase of intangible assets		(475)	-
Cash used in investing activities		(4,120)	(2,883)
Net cash used in investing activities		(4,120)	(2,883)
<u>Cash flows from financing activities</u>			
<u>Cash outflows</u>			
Repayment of principal portion of lease liabilities		(1,952)	(1,935)
Net cash used in financing activities		(1,952)	(1,935)
Net increase in cash and cash equivalents		11,745	6,804
Cash and cash equivalents at the beginning of the period		77,561	70,757
Cash and cash equivalents at the end of the period	5.1	89,306	77,561

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

1. About the Courts Administration Authority

The Courts Administration Authority (Authority) is established pursuant to the *Courts Administration Act 1993* (Act). The Authority comprises the State Courts Administration Council (Council), which is established by the Act, the State Courts Administrator and the staff of the Council. The 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 include all the controlled activities of 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 Authority 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 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
2025-26 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 improve 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
2025-26 Financial Statements**

Expenses and income by program
for the year ended 30 June 2026

	Case Resolution		Alternative Dispute Resolution		Total	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Income</u>						
Appropriation	100,262	93,536	3,520	3,154	103,782	96,690
Fees and charges	3,757	3,209	-	-	3,757	3,209
Intra-government transfers	1,263	638	-	-	1,263	638
Sales of goods and services	313	368	-	-	313	368
Resources received free of charge	1,169	1,068	-	-	1,169	1,068
Other income	164	145	-	-	164	145
Total Income	106,928	98,964	3,520	3,154	110,448	102,118
<u>Expenses</u>						
Employee related expenses	60,141	56,460	2,883	2,634	63,024	59,094
Supplies and services	28,219	28,603	702	591	28,921	29,194
Depreciation and amortisation	17,056	14,103	68	55	17,124	14,158
Borrowing costs	438	470	-	-	438	470
Assets provided for nil consideration	-	20,536	-	-	-	20,536
Payments to Consolidated Account	-	417	-	-	-	417
Other expenses	195	283	7	9	202	292
Total expenses	106,049	120,872	3,660	3,289	109,709	124,161
Net result	879	(21,908)	(140)	(135)	739	(22,043)

**Courts Administration Authority
2025-26 Financial Statements**

Assets and liabilities by program
for the year ended 30 June 2026

	Case Resolution		Alternative Dispute Resolution		General/not attributable		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Assets</u>								
Cash and cash equivalents	-	-	-	-	89,306	77,561	89,306	77,561
Receivables	2,479	2,398	-	-	-	-	2,479	2,398
Property, plant and equipment	407,972	418,248	1,616	1,636	-	-	409,588	419,884
Intangible assets	12,188	12,573	48	49	-	-	12,236	12,622
Total assets	422,639	433,219	1,664	1,685	89,306	77,561	513,609	512,465
<u>Liabilities</u>								
Payables	6,149	5,593	153	116	-	-	6,302	5,709
Other financial liabilities	19,732	20,949	-	-	-	-	19,732	20,949
Employee related liabilities	15,239	14,231	731	664	-	-	15,970	14,895
Provisions	1,796	1,825	63	62	-	-	1,859	1,887
Other non-financial liabilities	124	141	4	5	-	-	128	146
Total liabilities	43,040	42,739	951	847	-	-	43,991	43,586

**Courts Administration Authority
2025-26 Financial Statements**

1.3. Budget performance

The budget performance table compares the Authority's outcomes against budget information presented to Parliament (2025-26 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 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Income				
Appropriation		102,134	103,782	1,648
Fees and charges		4,302	3,757	(545)
Intra-government transfers		274	1,263	989
Sales of goods and services		802	313	(489)
Resources received free of charge		-	1,169	1,169
Other income		-	164	164
Total income		107,512	110,448	2,936
Expenses				
Employee related expenses		64,305	63,024	(1,281)
Supplies and services		24,905	28,921	4,016
Depreciation and amortisation		14,244	17,124	2,880
Borrowing costs		383	438	55
Other expenses		1,173	202	(971)
Total expenses		105,010	109,709	4,699
Net result and total comprehensive result		2,502	739	(1,763)

Investing expenditure summary

	Note	Original Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Total existing projects	(a)	9,494	1,437	(8,057)
Total annual programs	(b)	9,942	4,270	(5,672)
Total investing expenditure		19,436	5,707	(13,729)

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- (a) Expenditure on existing projects was \$8.06 million lower than the original budget primarily due to timing of expenditure on the Sir Samuel Way Facade Project. The Authority will apply to the Department of Treasury and Finance to carryover unspent project funds to be used in 2026-27.
- (b) Expenditure on annual programs was \$5.67 million lower than the original budget primarily due to the timing of expenditure on the CBD Infrastructure Plan and Program Project. The Authority will apply to the Department of Treasury and Finance to carryover unspent project funds to be used in 2026-27.

**Courts Administration Authority
2025-26 Financial Statements**

1.4. Significant transactions with government related entities

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

**Courts Administration Authority
2025-26 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. In 2025-26, there are 9 State Courts Administration Council members (including 2 independent members), and 11 Executive Leadership Team members (including 3 acting members and 2 new executives replacing existing members) were recognised as key management personnel of the Authority.

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 \$1.47 million (2025: \$1.68 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 \$3.77 million (2025: \$3.85 million) in respect of judicial officers, which is recognised in the Statement of Administered Comprehensive Income.

	2026	2025
	\$'000	\$'000
<u>Compensation</u>		
Salaries and other short-term employee benefits	4,208	4,595
Post-employment benefits	879	974
Other long-term employment benefits	190	-
Total compensation	5,277	5,569

Transactions with key management personnel and other related parties

Apart from the remuneration for key management personnel, the Authority did not have any material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities in 2024-25 and 2025-26.

**Courts Administration Authority
2025-26 Financial Statements**

2.2. Board and committee members

Members during the 2025-26 financial year were:

State Courts Administration Council

Chief Justice Laura Stein* (commenced 19/02/26)
Chief Justice Christopher Kourakis* (ceased 20/02/26)
Chief Judge Michael Evans*
Chief Magistrate Mary-Louise Hribal*

Associate Members

Judge Rauf Soulio*
Justice Laura Stein* (ceased 18/02/26)
Justice Adam Kimber* (commenced 27/04/26)
Magistrate Lynette Duncan*

Independent Members

Brian Morris
Tahnya Donaghy

Administrative and Disciplinary Division of the District Court

Andrew Hill (ceased 06/05/26)	Joseph Bagnara
Bruce Parker	Manuel Pipinias
Christopher Short	Mark Woods
Clive Smith (ceased 06/05/26)	Michael Bonaccorso
Garry Minuzzo	Michael Standish
George Kamencak (ceased 06/05/26)	Peter Panagaris
Harald Klavins	Peter Rea
Jean Hutchinson	

Training Centre Review Board

Judge – Michelle Sutcliffe*	John Durkin*
Magistrate – John Wells*	Jennifer Olsson
Magistrate – Kathryn Hodder*	Kerry Beck*
Magistrate – Luke Davis* (commenced 01/06/26)	Leanne Haddad
Magistrate – Michael Jandy*	Nina Travers
Magistrate – Tracee Micallef*	Philip Kennedy* (commenced 21/07/25)
Alexander Boardman*	Robyn Heyward* (ceased 20/07/25)
Belinda Hemming	Sarah Macdonald*
Branka King	Shane Tongerie*
Christopher Boltje	Sharon McKell*
Craig Wolfe* (ceased 20/07/25)	Sonia Waters
David Kyriacou* (ceased 20/07/25)	Tamara Brooks*
Ester Huxtable (ceased 20/07/25)	Tania Moller*
Eugene Warrior*	Tiffany Downing (ceased 20/07/25)
Gabrielle Lawton* (commenced 21/07/25)	Timothy Curtis* (ceased 20/07/25)
Jasmine Tonkin*	

Courts Administration Authority 2025-26 Financial Statements

* These board members are current SA Government employees. In accordance with the Premier and Cabinet Circular No. 016, judicial officers and government employees did not receive any remuneration for board/committee 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	2026	2025
\$0	49	52
\$1 - \$19,999	5	6
\$20,000 - \$39,999	1	-
Total number of members	55	58

The total remuneration received or receivable by members was \$0.07 million (2025: \$0.05 million). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**Courts Administration Authority
2025-26 Financial Statements**

3. Income

3.1. Appropriation

	2026 \$'000	2025 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	103,782	96,690
Total appropriation	103,782	96,690

Appropriations are recognised on receipt.

Appropriations pursuant to the *Appropriation Act* consist of \$84.80 million (2025: \$79.59 million) for operational funding and \$18.98 million (2025: \$17.1 million) for capital projects.

3.2. Fees and charges

	2026 \$'000	2025 \$'000
Sheriff's officer fees	1,821	1,402
Library levy	1,136	1,082
Other regulatory fees	800	725
Total fees and charges	3,757	3,209

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

3.3. Intra-government transfers

	Note	2026 \$'000	2025 \$'000
Contingency funding provided by the Department of Treasury and Finance		-	25
Digital Investment Fund		-	150
Youth Aboriginal Community Court – Adelaide and Port Augusta	(a)	1,083	332
Other SA Government grants, subsidies and transfers		180	131
Total intra-government transfer		1,263	638

Intra-government transfers are recognised as income on receipt.

- (a) Youth Aboriginal Community Court – Adelaide (YACCA) and Port Augusta (Mangrove) – Funding has been received from the Attorney-General's Department to extend YACCA program for a further three years. Additional funding has also been secured to expand the services to Port Augusta for three years, providing specialist court and support for Aboriginal children and young people.

**Courts Administration Authority
2025-26 Financial Statements**

3.4. Sales of goods and services

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

	2026	2025
	\$'000	\$'000
Sale of electronic information	313	368
Total sales of goods and services	313	368

3.5. Resources received free of charge

	2026	2025
	\$'000	\$'000
Resources received free of charge	1,169	1,068
Total resources received free of charge	1,169	1,068

The Authority has received computing and communication services from the Office of the Chief Information Officer and accounting services from Shared Services SA. The Authority also receives audit services free of charge from the Audit Office of South Australia. These services are offset by a corresponding expense.

3.6. Other income

	2026	2025
	\$'000	\$'000
Rent recoveries	146	14
Recoup of services	18	45
Derecognition of RoU Motor Vehicles	-	86
Total other income	164	145

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

**Courts Administration Authority
2025-26 Financial Statements**

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	47,076	44,016
Targeted voluntary separation packages	-	71
Long service leave	1,306	1,021
Annual leave	4,379	4,464
Skills and experience retention leave	310	295
Superannuation	6,316	5,771
Payroll tax	2,954	2,770
Board and committee fees	68	53
Workers compensation	553	595
Other employee related expenses	62	38
Total employee related expenses	63,024	59,094

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

	2026	2025
	No.	No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$177,001 to \$197,000	2	1
\$197,001 to \$217,000	-	1
\$217,001 to \$237,000	1	2
\$237,001 to \$257,000	1	1
\$257,001 to \$277,000	-	1
\$277,001 to \$297,000	1	-
\$317,001 to \$337,000	-	1
\$337,001 to \$357,000	1	-
\$357,001 to \$377,000	-	1
\$377,001 to \$397,000	1	-
Total	7	8

The total remuneration received by these employees for the year was \$1.88 million (2025: \$2.03 million).

**Courts Administration Authority
2025-26 Financial Statements**

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, 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 Authority.

Targeted voluntary separation packages (TVSPs)

There was no employee receiving TVSPs during this reporting period (2025: one).

	2026	2025
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	-	71
Leave paid to separated employees	-	22
Net cost to the Authority	-	93

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Accommodation and services	4,202	4,324
Circuit and travel expenses	1,237	1,267
Computing and communications	5,499	6,048
Consultants, contractors and temporary staff	1,755	1,865
Legal costs	157	110
Court expenses	3,371	3,286
Staff development and training	674	711
Minor works, maintenance and equipment	3,986	3,929
Coronial charges	777	768
Jurors' expenses	1,702	1,786
Sheriff's Officer payments	1,074	823
Library expenses	1,480	1,458
Office expenses	497	440
Other administration expenses	2,510	2,379
Total supplies and services	28,921	29,194

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.

**Courts Administration Authority
2025-26 Financial Statements**

4.3. Borrowing costs

	2026 \$'000	2025 \$'000
Interest expense on lease liabilities	438	470
Total borrowing costs	438	470

The Authority does not capitalise borrowing costs.

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

4.4. Assets provided for nil consideration

	2026 \$'000	2025 \$'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.

4.5. Payments to Consolidated Account

	2026 \$'000	2025 \$'000
Payments to Consolidated Account	-	417
Total payments to Consolidated Account	-	417

4.6. Other expenses

	2026 \$'000	2025 \$'000
Audit fees	200	290
Late payment interest	2	2
Total other expenses	202	292

Other

Other expenses include the fair value of resources received free of charge. The resources received free of charge includes an amount of \$0.15 million (2025: \$0.17 million) 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 and BDO Australia for internal audit.

**Courts Administration Authority
2025-26 Financial Statements**

5. Assets

5.1. Cash and cash equivalents

	2026	2025
	\$'000	\$'000
<u>Deposits with the Treasurer (Special deposit accounts)</u>		
Deposits with the Treasurer	41,184	38,382
Accrual Appropriation Excess Funds	48,120	39,176
Total deposits with the Treasurer (Special deposits accounts)	89,304	77,558
Cash on hand	2	3
Total cash and cash equivalents in the Statement of Financial Position	89,306	77,561
Total cash and cash equivalents in the Statement of Cash Flows	89,306	77,561

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

	2026	2025
	\$'000	\$'000
<u>Current receivables</u>		
<u>Contractual receivables</u>		
Receivables from sale of goods and services	265	375
Less: impairment loss on receivables	-	-
Total contractual receivables	265	375
<u>Statutory receivables</u>		
GST receivable	643	695
Total statutory receivables	643	695
Prepayments	1,571	1,328
Total current receivables	2,479	2,398

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.

Other than as recognised in the allowance for impairment loss on contractual receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of

Courts Administration Authority 2025-26 Financial Statements

receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 9.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

Impairment losses relate to contracts with customers external to SA Government.

There are no impairment losses on contractual receivables.

Refer to note 9.2 for details regarding credit risk and the methodology for determining impairment.

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. Useful life and depreciation of non-financial assets

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
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.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.7.

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.

**Courts Administration Authority
2025-26 Financial Statements**

	Land	Buildings & improvements	Computing, plant & equipment	Right-of-use buildings	Right-of- use vehicles	Library collections	Works of art & collections	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Reconciliation 2025-26									
Carrying amount at the beginning of the period	114,539	269,822	7,874	19,664	-	4,217	147	3,621	419,884
Acquisitions	-	613	2,372	-	-	116	42	2,089	5,232
Remeasurement	-	-	-	735	-	-	-	-	735
Transfers between asset classes	-	493	844	-	-	-	-	(1,337)	-
Depreciation	-	(12,589)	(1,404)	(2,038)	-	(232)	-	-	(16,263)
Carrying amount at the end of the period	114,539	258,339	9,686	18,361	-	4,101	189	4,373	409,588
Gross carrying amount	114,539	270,928	18,967	31,069	-	5,803	189	4,373	445,868
Accumulated depreciation	-	(12,589)	(9,281)	(12,708)	-	(1,702)	-	-	(36,280)
Carrying amount	114,539	258,339	9,686	18,361	-	4,101	189	4,373	409,588
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

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

5.5. 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 9.1.

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

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and 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.

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.

5.6. 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 lease:

- 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.

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 9.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 5.4 and 4.3. Cash outflows related to leases are disclosed in note 7.2.

Impairment

There was no indication of impairment for property, plant and equipment leased by the Authority as at 30 June 2026. No impairment loss or reversal of impairment loss was recognised in 2025-26.

Courts Administration Authority
2025-26 Financial Statements

5.7. 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 15 years.

	Computer software & licences \$'000	Total Intangible assets \$'000
Reconciliation 2025-26		
Carrying amount at the beginning of the period	12,622	12,622
Acquisitions	475	475
Amortisation	(861)	(861)
Carrying amount at the end of the period	12,236	12,236
Gross carrying amount	16,917	16,917
Accumulated amortisation	(4,681)	(4,681)
Carrying amount	12,236	12,236

Reconciliation 2024-25		
Carrying amount at the beginning of the period	13,476	13,476
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

**Courts Administration Authority
2025-26 Financial Statements**

6. Liabilities

6.1. Financial liabilities

	Note	2026 \$'000	2025 \$'000
<u>Current</u>			
Lease liabilities	5.4	2,012	1,901
Total current financial liabilities		2,012	1,901
<u>Non-current</u>			
Lease liabilities	5.4	17,720	19,048
Total non-current financial liabilities		17,720	19,048
Total financial liabilities		19,732	20,949

Financial liabilities are measured at amortised cost.

6.2. Payables

	2026 \$'000	2025 \$'000
<u>Current</u>		
Contractual payables	6,279	5,700
Statutory payables	23	9
Total current payables	6,302	5,709
Total payables	6,302	5,709

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are normally settled within 15 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

**Courts Administration Authority
2025-26 Financial Statements**

6.3. Employee related liabilities

	2026 \$'000	2025 \$'000
<u>Current</u>		
Accrued salaries and wages	424	220
Annual leave	3,990	3,722
Long service leave	1,024	1,093
Skills and experience retention leave	372	328
Employment on-costs	1,180	1,084
Total current employee related liabilities	6,990	6,447
<u>Non-current</u>		
Long service leave	8,127	7,646
Employment on-costs	853	802
Total non-current employee related liabilities	8,980	8,448
Total employee related liabilities	15,970	14,895

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.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

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

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

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

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2025 (4.25%) to 2026 (4.75%).

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

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 actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 3.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

Courts Administration Authority 2025-26 Financial Statements

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

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 liabilities 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 2026 stays the same as in 2025 at a rate of 44%, and the average factor for the calculation of employer superannuation on-costs has no change from 2025 rate at 12%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year has no impact on the employment on-cost. The impact on future periods is impracticable to estimate.

6.4. Provisions

	Workers Compensation	Total
	2026	2026
	\$'000	\$'000
<u>Carrying amount at the beginning of the period</u>	1,887	1,887
Additions	500	500
Payments	(475)	(475)
Remeasurement	(53)	(53)
<u>Carrying amount at the end of the period</u>	1,859	1,859
Current provisions	457	457
Non-current provisions	1,402	1,402
<u>Total provisions</u>	1,859	1,859

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 2026 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.

Courts Administration Authority
2025-26 Financial Statements

6.5. Other non-financial liabilities

	2026	2025
	\$'000	\$'000
<u>Current</u>		
Contract liabilities	-	18
Unclaimed money	128	128
Total other non-financial liabilities	128	146

7. Other disclosures

7.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property, 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

Reconciliation of net cash provided by operating activities to net result

	2026	2025
	\$'000	\$'000
Net cash provided by operating activities	17,817	11,622
<u>Add/less non-cash items</u>		
Depreciation and amortisation expense of non-current assets	(17,124)	(14,158)
Assets provided for nil consideration	-	(20,536)
<u>Movements in assets and liabilities</u>		
Increase/(decrease) in receivables	(94)	471
(Increase)/decrease in payables	1,169	1,098
(Increase)/decrease in employee related liabilities	(1,075)	(654)
(Increase)/decrease in provisions	28	107
(Increase)/decrease in other liabilities	18	7
Net result	739	(22,043)

Total cash outflows for leases was \$2.57 million (2025: \$1.91 million).

8. Outlook

8.1. Unrecognised commitments

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

Other contractual commitments

	2026	2025
	\$'000	\$'000
Within one year	3,561	3,436
Later than one year but not longer than five years	2,270	3,064
Later than five years	14	24
Total other contractual commitments	5,845	6,524

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.
- Provision of learning management system with Wordlearn Pty. Ltd.
- Library Management System with Softlink Information Systems.
- Youth Aboriginal Community Court Adelaide Therapeutic Services Program with Children's Protection Society Inc and Controlled Entities.

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 2026 that would impact on the financial statements.

9. Measurement and risk

9.1. 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 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.

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 2026 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 techniques.

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.

**Courts Administration Authority
2025-26 Financial Statements**

Fair value classification – non-financial assets at 30 June 2026

		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	-	258,339	258,339
Computing, plant and equipment	5.4	-	9,686	9,686
Library collections	5.4	-	4,101	4,101
Works of art and collections	5.4	-	189	189
Total recurring fair value measurements		114,539	272,315	386,854
Total		114,539	272,315	386,854

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

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.

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 use, 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.

To ensure compliance with AASB 116 Property, Plant and Equipment, an annual review of land and buildings fair values was undertaken in 2025-26 including assessment using indices supplied by the Office of the Valuer-General for estimated cost and market values based on location. Following further independent advice from a certified practising valuer, the assessment applied indices from the Australian Bureau of Statistics (ABS) for estimated cost of building constructions, and a

**Courts Administration Authority
2025-26 Financial Statements**

recommended adjustment representing an average of the DTF indices was made for land. It was determined that the carrying amounts of land and buildings were not materially different from fair value based on current replacement cost and market conditions, and no changes would be made in 2025-26.

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 2026

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

	Buildings	Computing, plant & equipment	Library collections	Works of art & collections	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at the beginning of the period	269,822	7,874	4,217	147	282,060
Acquisitions	613	2,372	116	42	3,143
Transfers between asset classes	493	844	-	-	1,337
Depreciation	(12,589)	(1,404)	(232)	-	(14,225)
Total losses recognised in net result	(12,589)	(1,404)	(232)	-	(14,225)
Carrying amount at the end of the period	258,339	9,686	4,101	189	272,315

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).

	Buildings	Computing, plant & equipment	Library collections	Works of art & collections	Total
	\$'000	\$'000	\$'000	\$'000	\$'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

9.2. 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.

Liquidity risk

The Authority is funded principally from appropriations by 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).

**Courts Administration Authority
2025-26 Financial Statements**

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected \$'000
Current (not past due)	394	2.2	9
1 – 30 days past due	51	4.0	2
31 – 60 days past due	149	5.6	8
61 – 90 days past due	9	N/A	1
More than 90 days past due	585	N/A	179
Loss allowance	1,188		199

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.

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

The allowance was recognised when there was objective evidence that a 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.

As at 30 June 2026, 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, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

Classification of financial instruments

The Authority measures all financial instruments at amortised cost.

**Courts Administration Authority
2025-26 Financial Statements**

Maturity analysis of financial instruments

		2026	2026 contractual maturities *		
	Note	Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<u>Financial liabilities</u>					
Financial liabilities at amortised cost					
Contractual payables	6.2	6,279	-	-	-
Lease liabilities	6.1	19,732	2,012	6,711	11,009
Total financial liabilities		26,011	2,012	6,711	11,009

		2025	2025 contractual maturities *		
	Note	Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
<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

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

Administered Items

for the year ended 30 June 2026

**Courts Administration Authority
2025-26 Financial Statements**

Administered Financial Statements

Statement of Administered Comprehensive Income

for the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
<u>Administered income</u>			
Appropriation		51,084	50,217
Court fees		29,479	26,369
Transcript fees		2,173	1,645
Fines Enforcement and Recovery Unit income		6	-
Other income		555	551
Total administered income		83,297	78,782
<u>Administered expenses</u>			
Judicial related expenses	A4	51,084	49,787
Payments to Fines Enforcement and Recovery Unit		6	-
Payments to Consolidated Account		31,592	28,038
Depreciation and amortisation		-	390
Interest expense on lease liabilities		-	27
Loss from disposal of right-of-use vehicles		-	13
Other expenses		615	527
Total administered expenses		83,297	78,782
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.

Courts Administration Authority
2025-26 Financial Statements

Statement of Administered Financial Position

for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
<u>Administered current assets</u>			
Cash and cash equivalents	A5	130,087	119,688
Receivables	A6	5,696	3,889
Total current assets		135,783	123,577
Total assets		135,783	123,577
<u>Administered current liabilities</u>			
Payables	A7	3,980	3,334
Judicial related liabilities	A8	5,591	5,787
Other liabilities	A9	125,962	114,311
Total current liabilities		135,533	123,432
<u>Administered non-current liabilities</u>			
Judicial related liabilities	A8	8,218	8,113
Total non-current liabilities		8,218	8,113
Total liabilities		143,751	131,545
Net assets		(7,968)	(7,968)
<u>Administered equity</u>			
Accumulated deficit		(7,968)	(7,968)
Total 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.

**Courts Administration Authority
2025-26 Financial Statements**

Statement of Administered Cash Flows

for the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
<u>Cash flows from administered operating activities</u>			
<u>Cash inflows</u>			
Appropriation		50,105	51,296
Receipts into trust accounts		103,613	82,486
Court fees		28,878	26,417
Transcript fees		2,095	1,668
Fines Enforcement and Recovery Unit receipts		6	-
GST recovered		(46)	64
Other receipts		400	580
<u>Cash outflows</u>			
Judicial related payments		(51,108)	(50,995)
Payments to consolidated account		(30,922)	(27,661)
Payments from trust accounts		(91,964)	(158,137)
Payments to Fines Enforcement and Recovery Unit		(6)	-
Interest on borrowing		-	(27)
Other payments		(652)	(580)
Net cash from administered operating activities	A10	10,399	(74,889)
<u>Cash flows from administered financing activities</u>			
<u>Cash outflows</u>			
Repayment of leases		-	(385)
Net cash used in administered financing activities		-	(385)
Net increase in cash and cash equivalents		10,399	(75,274)
Cash and cash equivalents at beginning of the period		119,688	194,962
Cash and cash equivalents at end of the period	A5	130,087	119,688

The accompanying notes form part of these financial statements.

Notes to Administered Items Financial Statements

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 same accounting policies to the administered financial statements as 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.

**Courts Administration Authority
2025-26 Financial Statements**

Note A3 Administered budget performance

The budget performance table compares the Authority's outcomes against the administered budget information presented to Parliament (2025-26 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures.

	Note	Budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered income				
Appropriation		51,547	51,084	(463)
Court fees	(a)	24,615	29,479	4,864
Transcript fees		1,613	2,173	560
Fines Enforcement and Recovery Unit Income		-	6	6
Other income		1,256	555	(701)
Total administered income		79,031	83,297	4,266
Administered expenses				
Judicial related expenses		51,012	51,084	72
Payments to Fines Enforcement and Recovery Unit		-	6	6
Payments to Consolidated Account	(b)	26,228	31,592	5,364
Other expenses		1,791	615	(1,176)
Total administered expenses		79,031	83,297	4,266
Total comprehensive result		-	-	-

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted amount.

- (a) Court fees are mainly driven by probate fees, which are charged based on the value of the deceased estate. Revenue on court fees was \$4.86 million higher than the original budget primarily due to the increase in property values.
- (b) The payments to consolidated account was \$5.36 million higher than the original budget due to the increase in administered income, predominantly due to the increase in court fee collections.

**Courts Administration Authority
2025-26 Financial Statements**

Note A4 Judicial related expenses

	2026	2025
	\$'000	\$'000
Salaries	34,456	33,528
Long service leave	1,827	2,289
Annual leave	2,444	2,478
Superannuation	7,891	7,529
Payroll tax	2,404	2,358
Other judicial related expenses	2,062	1,605
Total judicial related expenses	51,084	49,787

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.

**Courts Administration Authority
2025-26 Financial Statements**

A4.1 Remuneration of Judiciary

	2026 No.	2025 No.
The number of judicial officers whose remuneration received or receivable falls within the following bands:		
\$171,001 to \$177,000*	N/A	1
\$177,001 to \$197,000	-	4
\$197,001 to \$217,000	1	2
\$217,001 to \$237,000	1	2
\$237,001 to \$257,000	2	2
\$257,001 to \$277,000	-	1
\$297,001 to \$317,000	-	1
\$317,001 to \$337,000	-	1
\$337,001 to \$357,000	-	1
\$377,001 to \$397,000	-	2
\$397,001 to \$417,000	3	3
\$417,001 to \$437,000	7	15
\$437,001 to \$457,000	18	11
\$457,001 to \$477,000	9	6
\$477,001 to \$497,000	4	3
\$497,001 to \$517,000	2	2
\$517,001 to \$537,000	2	1
\$537,001 to \$557,000	1	-
\$557,001 to \$577,000	1	-
\$597,001 to \$617,000	-	16
\$617,001 to \$637,000	19	7
\$637,001 to \$657,000	3	-
\$657,001 to \$677,000	2	-
\$677,001 to \$697,000	-	6
\$697,001 to \$717,000	7	4
\$717,001 to \$737,000	4	2
\$737,001 to \$757,000	2	1
\$757,001 to \$777,000	-	2
\$797,001 to \$817,000	1	-
Total number of judicial officers	89	96

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

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 or payable in respect of those benefits. The total remuneration received by these judicial officers for the year was \$47.92 million (2025: \$47.58 million).

**Courts Administration Authority
2025-26 Financial Statements**

Note A5 Administered cash and cash equivalents

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer	130,087	119,688
Total administered cash and cash equivalents in the Statement of Financial Position	130,087	119,688
Total administered cash and cash equivalents in the Statement of Cash Flows	130,087	119,688

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 \$122.98 million (2025: \$111.33 million). Refer to note A9.

**Courts Administration Authority
2025-26 Financial Statements**

Note A6 Administered receivables

	2026 \$'000	2025 \$'000
<u>Current receivables</u>		
<u>Contractual receivables</u>		
Receivables from sale of goods and services	1,368	801
Less: impairment loss on receivables	<u>(100)</u>	<u>(75)</u>
Total contractual receivables	1,268	726
<u>Statutory receivables</u>		
Accrued revenue	<u>4,428</u>	<u>3,163</u>
Total statutory receivables	4,428	3,163
Total administered receivables	5,696	3,889

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

	2026 \$'000	2025 \$'000
Carrying amount at the beginning of the period	<u>75</u>	119
Amounts written off	-	(20)
Amounts recovered during the year	-	(24)
Increase in allowance recognised in profit and loss	<u>25</u>	-
Carrying amount at the end of the period	100	75

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.

No impairment loss was recognised in relation to statutory receivables.

**Courts Administration Authority
2025-26 Financial Statements**

Note A7 Administered payables

	2026	2025
	\$'000	\$'000
<u>Current</u>		
Contractual payables	-	80
Statutory payables	<u>3,980</u>	<u>3,254</u>
Total current administered payables	<u>3,980</u>	<u>3,334</u>
Total administered payables	<u>3,980</u>	<u>3,334</u>

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest-bearing.

Payables and accrued expenses are mainly statutory payables (e.g. Commonwealth tax and Consolidated account) which has no credit risk. The carrying amount of payables represents fair value due to their short-term nature.

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

**Courts Administration Authority
2025-26 Financial Statements**

Note A8 Judicial related liabilities

	2026 \$'000	2025 \$'000
<u>Current</u>		
Accrued salaries	291	142
Annual leave	2,007	2,351
Long service leave	2,132	2,064
Judicial related on-costs	1,161	1,230
Total current judicial related liabilities	5,591	5,787
<u>Non-current</u>		
Long service leave	7,046	6,954
Judicial related on-costs	1,172	1,159
Total non-current judicial related liabilities	8,218	8,113
Total judicial related liabilities	13,809	13,900

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

Salaries, annual leave, skills and experience retention leave (SERL) and sick 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 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 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 6.3 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 has increased from 2025 (4.25%) to 2026 (4.75%).

This increase in the bond yield results in a decrease 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-costs liabilities include payroll tax and superannuation contributions. They are settled when the respective judicial benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing. The estimated proportion of long service

Courts Administration Authority 2025-26 Financial Statements

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 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 2026 stays the same as in 2025 at a rate of 44%, and the average factor for the calculation of employer superannuation on-costs has no change from 2025 rate at 12%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year has no impact on the judicial related on-cost. The impact on future periods is impractical to estimate.

Note A9 Administered other liabilities

	2026	2025
	\$'000	\$'000
<u>Current</u>		
Trust accounts	122,976	111,331
Unclaimed money	2,986	2,980
Total administered other liabilities	125,962	114,311

Refer to note A5.

Note A10 Administered cash flow reconciliation

	2026	2025
	\$'000	\$'000
<u>Reconciliation of net cash provided by administered operating activities to net result</u>		
Net cash provided by administered operating activities	10,399	(74,889)
<u>Less non-cash items</u>		
Impairment of receivables	(61)	24
Depreciation and amortisation	-	(390)
Loss from disposal of right-of-use vehicles	-	13
<u>Movements in administered assets and liabilities</u>		
Increase/(decrease) in receivables	1,868	(1,105)
(Increase)/decrease in judicial related liabilities	91	1,117
(Increase)/decrease in payables	(646)	(432)
(Increase)/decrease in other liabilities	(11,651)	75,662
Net result	-	-

Total cash outflows for leases was \$0.97 million in 2026 (2025: \$0.83 million).