

Delivering excellence in court and tribunal administration

Annual report 2024-25



Contents

Message from the Chair	02	Section 3: Workforce	35
Message from the Chief Executive Officer	04	Statewide data	36
Section 1: Governance and organisational structure	05	Executive officer data	40
About Court Services Victoria	06	Employment and conduct principles	41
Governance	06	Performance against occupational health and safety measures	42
Governance structure	07	Section 4: Other disclosures	45
Governing body	08	Local Jobs First	46
Committees	09	Social procurement	47
Courts Executive	10	Compliance with <i>Building Act 1993</i>	48
Senior executive	11	Asset Management Accountability Framework maturity assessment	49
Court and Victorian Civil and Administrative Tribunal Chief Executive Officers	12	Disclosure of emergency procurement	50
Section 2: Year in review	13	Disclosure of procurement complaints	50
Excellence in court and tribunal administration	14	Environmental performance	50
Reliable, integrated, and innovative technology and digital capabilities	16	Government advertising expenditure	63
A diverse, collaborative, ethical, and capable workforce	18	Compliance with the DataVic access policy	63
Contemporary, safe, and integrated court and tribunal venues	20	Compliance with the Public Interest Disclosures Act	63
Building public understanding, confidence and trust	23	Compliance with the Carers Recognition Act	63
Output performance	24	Consultancy expenditure	64
Financial summary and review	29	Disclosure of major contracts	66
Capital projects	32	Information and communication technology expenditure	67
Treasurer advances and off-budget funding	34	Reviews and studies expenditure	68
		Freedom of information	72
		Court Services Victoria financial management compliance attestation statement	74
		Statement of availability of other information	75
		Disclosure index	76
		Section 5: Financial statements	79

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

© Court Services Victoria 2025

This report is protected by copyright. Apart from any use permitted under the *Copyright Act 1968* (Cth), all rights are reserved.

Court Services Victoria ISSN 2205-1090 (Print)

Published by Court Services Victoria

October 2025

Enquiries:

Court Services Victoria
181 William Street
Melbourne Vic 3000

Email: feedback@courts.vic.gov.au

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

Cover image: Wyndham Law Courts

Photographer: Ben Wrigley

Message from the Chair

It is a pleasure to present the 2024–25 annual report for Court Services Victoria (CSV) in my inaugural year as the Chief Justice of Victoria and Chair of the Courts Council, its governing body.

The challenges faced by our society today remind us of the vital importance of strong and complementary institutions of government, and of ensuring public trust in those institutions. In its 11th year, CSV remains a critical, independent institution supporting the administration of justice in Victoria.

The continued strength of the Courts Group depends on CSV's pursuit of excellence in all its dimensions, enabling courts and tribunals to offer access to justice for all Victorians.

The community rightly expects and deserves a justice system that strives for excellence. The continued strength of the Courts Group depends on CSV's pursuit of excellence in all its dimensions, enabling courts and tribunals to offer access to justice for all Victorians.

The construction of the new Wyndham Law Courts exemplifies this drive for excellence, and the need to plan for the future to serve growing communities with innovative and critical services.

Technology continues to enhance efficiency and expand access across the justice system. While developments in online courts and artificial intelligence offer promising pathways, we must remain mindful that the human element

of justice – ensuring that justice is seen to be done – stays front of mind. CSV's work to support court operations through digital innovation demonstrates how the thoughtful use of technology is underpinned by the requirement to serve the needs of the community and respect the gravity of key judicial processes.

Our courts and tribunals are not just buildings. They are institutions representing the third branch of government. They reflect the values that underpin the administration of justice. They stand as an investment in change and respond thoughtfully to the needs of different court users. They embody the commitment of all those who work within and with them, and our commitment to ensuring our workplaces are calm, safe and respectful.

I am optimistic about the future and confident that CSV will continue to draw on these foundational principles as it evolves and innovates to support a strong, independent, impartial and conscientious judicial system.

Acknowledgements

I acknowledge and thank our Chief Executive Officer, Louise Anderson, for providing strong support to Courts Council and exceptional leadership of CSV during the reporting year.

I extend my gratitude to my Courts Council colleagues and Committee members for their tireless efforts and thank CSV's executive group and staff for their ongoing commitment to supporting the administration of justice in Victoria.

Finally, I also acknowledge and thank my predecessor, the former Chief Justice, the Honourable Anne Ferguson, whose leadership has left a strong and enduring legacy.

Responsible body's declaration

In accordance with the *Financial Management Act 1994* and the *Court Services Victoria Act 2014*, I am pleased to present the Court Services Victoria annual report for the year ending 30 June 2025.



**The Honourable Chief Justice
Richard Niall**
Chair of the Courts Council

Message from the Chief Executive Officer

Court Services Victoria's annual report for 2024-25 highlights the achievements of our 11th year of operation. It showcases our steadfast commitment to supporting the delivery of accessible, inclusive and innovative justice services across Victoria.

Under the guiding principles of the *Court Services Victoria Act 2014*, which facilitates the independent operation of Victoria's courts and tribunals, CSV continues to solidify and strengthen its support for judicial operations in a tighter fiscal environment. This year's report demonstrates our focus on delivering excellence in people, processes, places and infrastructure. In all our work, we prioritise the needs of court and tribunal users, the wider community and the wellbeing of our workforce.

A highlight this year is the completion of the landmark Wyndham Law Courts. This state-of-the-art facility will ensure critical, culturally responsive services for Victoria's growing west. We have also made significant progress on the new CBD venue for the Victorian Civil and Administrative Tribunal (VCAT), which remains on schedule to open in 2026. It will allow the tribunal to provide more effective and efficient dispute resolution services. The delivery of three Specialist Family Violence Courts in 2024-25 is another milestone in the ongoing transformation of Victoria's courts, aimed at providing stronger support for individuals affected by family violence.

Our continued investment in digital innovation, such as the Case Management System and key system and network upgrades to support court operations, has improved the efficiency and accessibility of justice. This positions CSV at the forefront of leveraging digital solutions to meet evolving community needs.

Embedding cultural safety and self-determination for First Nations and Koori communities remains a significant focus for CSV, through programs like Cultural Connections for our Koori Staff Network and Cultural Immersion experiences for our executives and senior leaders. These initiatives reflect our commitment to embedding respect and understanding within our organisation and ensuring that the perspectives and voices of First Peoples shape the administration of justice in Victoria.

We remain dedicated to supporting the wellbeing of our staff and maintaining a workplace culture that prioritises health and safety. Through focused initiatives in 2024-25, we have strengthened our core capabilities and foundational infrastructure. This helps us better support the physical and psychological safety of our employees and judiciary, while ensuring robust and safe systems of work.

In the final year of our 2020-25 Strategic Plan, we are firmly focused on driving future progress by building on the strong foundations we have established over the past 10 years. I sincerely thank our staff and executives for their ongoing commitment and contribution. I particularly acknowledge and express my appreciation to the members of the Courts Council. I thank the two Chairs, our former Chief Justice, the Honourable Anne Ferguson, and Victoria's new Chief Justice, the Honourable Richard Niall, for their leadership and support.

Together, we continue to deliver excellence in administration, supporting the courts and tribunals to better serve all Victorians. I look forward to continuing this momentum in the year ahead.



Louise Anderson
Chief Executive Officer

SECTION 1:

Governance and organisational structure

About Court Services Victoria

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

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

Collectively, Victoria's Supreme, County, Magistrates', Children's and Coroners courts, VCAT, the Judicial College of Victoria, the Judicial Commission of Victoria, and CSV are referred to as the 'Courts Group'.¹

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

More than 489 judicial officers and VCAT members are supported by 2,874 staff, employed by CSV under the *Public Administration Act 2004*. These employees work predominantly in the courts, VCAT, the Judicial College and Judicial Commission providing support to judicial officers and court users, with other staff working in corporate support functions. In 2024-25, CSV operated 78 separate buildings across Victoria.

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

Governance

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

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

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

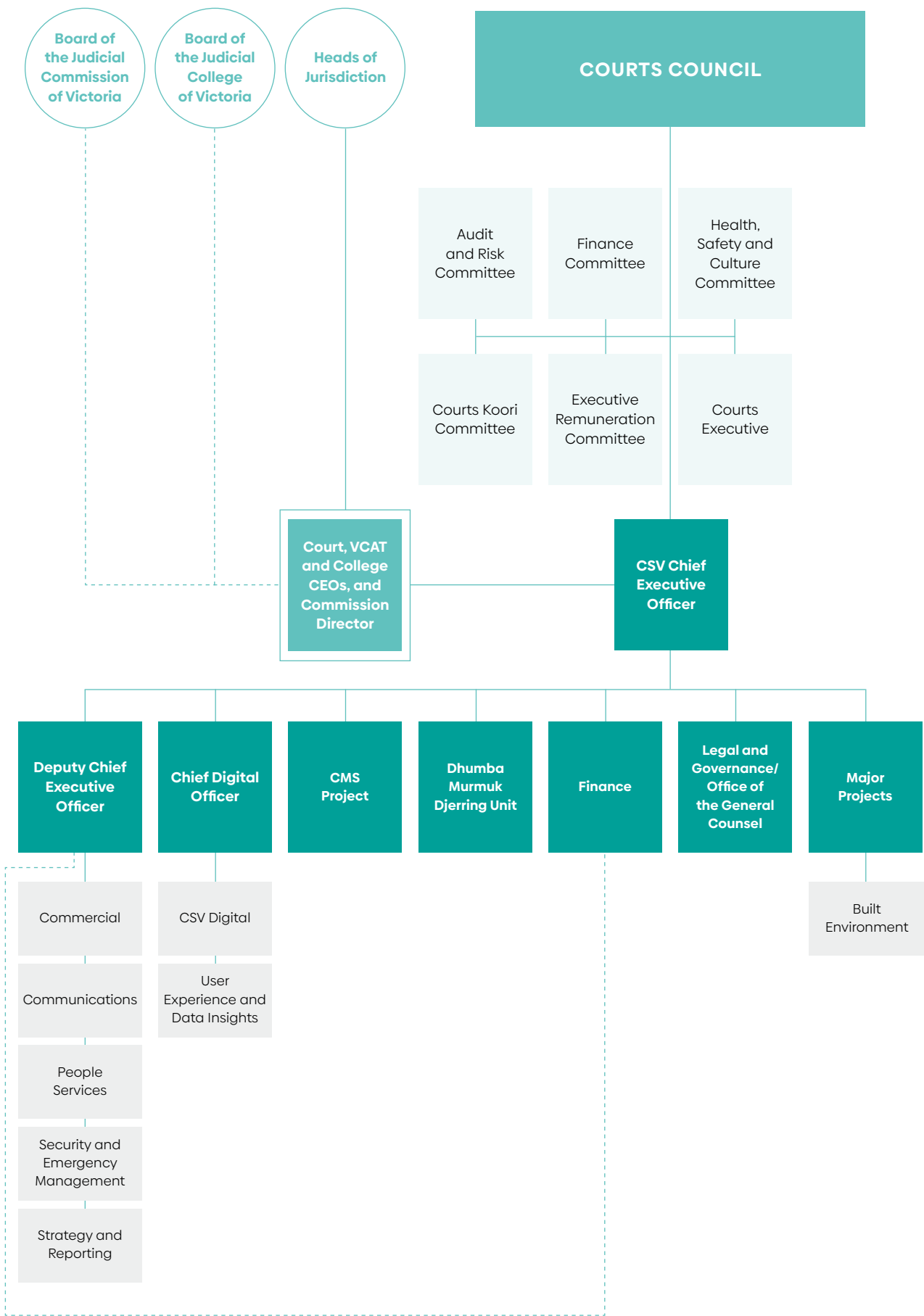
Courts Council, on the nomination of the relevant head of jurisdiction, appoints Chief Executive Officers for each court and VCAT. Chief Executive Officers ensure that appropriate supports are provided to their jurisdictions and are responsible directly to their head of jurisdiction in relation to those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

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

The Attorney-General is the relevant Minister with portfolio responsibility for CSV.

¹ Each of these entities produces its own annual report.

Governance structure



Governing body

COURTS COUNCIL

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

- direct the strategy, governance and risk management of CSV
- appoint the CSV Chief Executive Officer
- appoint the Chief Executive Officer for each jurisdiction on the recommendation of the relevant head of jurisdiction
- any other functions conferred on the Courts Council by the *Court Services Victoria Act 2014*, or any other Act.

COURTS COUNCIL MEMBERS

Chief Justice of the Supreme Court of Victoria

The Honourable Chief Justice Richard Niall was first appointed as a judge of appeal of the Supreme Court of Victoria in 2017 and appointed Chief Justice from 3 February 2025.

(Term as Courts Council Chair commenced 3 February 2025)

Former Chief Justice of the Supreme Court of Victoria

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

(Term as Courts Council Chair ended 2 February 2025)

Chief Judge of the County Court of Victoria

The Honourable Justice Amanda Chambers was appointed Chief Judge of the County Court of Victoria in May 2025.

Former Chief Judge of the County Court of Victoria

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

(Term as Courts Council Member ended 26 May 2025)

Chief Magistrate of the Magistrates' Court of Victoria

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

President, Victorian Civil and Administrative Tribunal

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

State Coroner, Coroners Court of Victoria

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

President of the Children's Court of Victoria

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

Independent Member

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

Independent Member

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

(Term as Courts Council non-judicial Independent Member ended 30 September 2024)

Committees

Courts Council recognises the importance of good governance to CSV's ability to effectively achieve its objectives under CSV's strategic plan.

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

To support it in its governance of CSV, Courts Council has six standing committees.

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

AUDIT AND RISK COMMITTEE

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

In accordance with the Financial Reporting Directions under the *Financial Management Act 1994*, the members of the committee during the 2024-25 financial year were:

- Susan Friend, Independent Member, Courts Council (Chair)
- Dr Philip Williams, Independent Member, Courts Council (ceased 30 September 2024)
- Justice Michael Osborne, Supreme Court of Victoria
- Judge Gary Clark, County Court of Victoria
- Magistrate Michael Richards, Magistrates' Court of Victoria
- Fiona Green, Independent Member.

COURTS KOORI COMMITTEE

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

The Courts Koori Committee provides leadership and guidance on the implementation of the *Court Services Victoria self-determination plan*. It also ensures comprehensive consultation with the Koori Community is conducted, as set out in the Court Services Victoria strategic plan 2020-25.

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

EXECUTIVE REMUNERATION COMMITTEE

Chaired by Gregory Smith AM (Independent Chair)

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

FINANCE COMMITTEE

Chaired by Dr Philip Williams
(Independent Member Courts Council)
(end date 30 September 2024)

Chair Judge John Cain
(Courts Council member)
(commenced 22 November 2024)

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

HEALTH, SAFETY AND CULTURE COMMITTEE

Chaired by Clare Morton
(Independent Chair)

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

Courts Executive

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

CSV's Chief Executive Officer as the Accountable Officer and agency head for all CSV bodies and staff

Courts Council in the governance of CSV

continuous improvement and optimisation of corporate services across CSV.

Senior executive

COURT SERVICES VICTORIA CHIEF EXECUTIVE OFFICER

Louise Anderson is the CSV Chief Executive Officer, appointed by the Courts Council under section 22 of the *Court Services Victoria Act 2014*.

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

OPERATIONAL DIVISIONS

CSV supports the operations of the courts, VCAT, the Judicial College and the Judicial Commission through:

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

During 2024-25, senior executives with leadership roles in respect of the delivery of these services were:

- **Peter Benns**, Chief Finance Officer
- **Sarah Dolan**, Executive Director Communications
- **Jamie Driscoll**, Deputy Chief Executive Officer
- **James Fell**, Executive Director, Information Security and Data Governance
- **Jewel Fulton**, Chief Workplace and Wellbeing Officer (end date 23 September 2024)
- **Anna Guglielmucci**, General Counsel
- **Matt Hall**, Chief Operating Officer (end date 21 January 2025)
- **Kat Hunter**, Acting Chief Finance Officer (end date 31 July 2024)
- **Craig Howard**, Project Director, Case Management System (end date 30 June 2025)
- **Rhiannon Jones**, Executive Director, Commercial Division
- **Tina Parras**, Executive Director, People Services
- **Jorge Silveira**, Chief Digital Officer (end date 28 February 2025)
- **Catherine Sullivan**, Chief Corporate and Strategy Officer (end date 31 December 2024).

Court and Victorian Civil and Administrative Tribunal Chief Executive Officers

Each of the Chief Executive Officers supports the Head of Jurisdiction in the administration of their court or VCAT.

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

The Chief Executive Officers at 30 June 2025 are listed below.

- **Michael Carroll**, Supreme Court of Victoria
- **Jo Rainford**, County Court of Victoria
- **Alison Currie**, Magistrates' Court of Victoria
- **Simon McDonald**, Children's Court of Victoria
- **Carolyn Gale**, Coroners Court of Victoria
- **Fiona Chamberlain**, Victorian Civil and Administrative Tribunal
- **Samantha Burchell**, Judicial College of Victoria
- **Alexis Eddy**, Director, Judicial Commission of Victoria

SECTION 2:

Year in review

In 2024-25, our work continued to be guided by the *Court Services Victoria strategic plan 2020-2025*. Now in its final year, the plan reinforces the need for user-centred systems and the importance of achieving operational excellence to support the vital role of justice in our community.

The plan identifies five key priorities:

1 excellence in court and tribunal administration

2 reliable, integrated, and innovative technology and digital capabilities

3 a diverse, collaborative, ethical, and capable workforce

4 contemporary, safe, and integrated court and tribunal venues

5 building public understanding, confidence and trust.

The following outcomes demonstrate CSV's progress across these priorities. They reflect our growth as an efficient and effective service provider, delivering integrated and responsive programs and services for the community through excellence in our processes, technology and people, in supporting the administration of justice for all Victorians.

Excellence in court and tribunal administration

SELF-DETERMINATION AND KOORI EMPLOYMENT

The CSV *self-determination plan 2021-2025*: *Yaanadhan Manamith Yirramboi* and the *Koori employment plan 2021-2025* entered their final year in 2024-25. To track progress of these plans before the development of the next plan, the Dhumba Murmuk Djerring Unit (DMDU) engaged a consultant to conduct an evaluation to assess their implementation and impact across the Courts Group. The evaluation process included consultations across the Courts Group. These prioritised the voices and feedback of Koori staff.

DEEPENING CULTURAL CONNECTIONS

The Courts Group Koori Staff Network significantly informed the DMDU new Koori Staff Network Cultural Connections Program. The first program was delivered on Gunai Kurnai Country in April 2025. It assists Koori staff to prioritise wellbeing and cultural connections.

The program was very well received, highlighting the importance of coming together and connecting with community, Country and culture.

EMBEDDING CULTURAL SAFETY

The DMDU continues to host two Cultural Immersion Programs per year, which invite senior leaders and executives across the Courts Group to engage in on-Country experiences and to learn about CSV's commitment and ongoing work towards self-determination and cultural safety.

Since 2022, the DMDU has delivered seven Cultural Immersion Programs across Victoria. In 2024-25, the programs were held in November at Kallista in the Dandenong Ranges, on the border between Wurundjeri and Bunurong Country, and in April at Creswick, near Ballarat, on Dja Dja Wurrung Country.

The program has successfully fostered greater engagement and leadership on Koori matters across the Courts Group.

Cultural safety training was also developed for a cross-jurisdictional group of staff in various People Services roles, recognising that People Services practitioners are key to providing a culturally safe workplace. The training focused on understanding cultural safety, how to apply principles of self-determination in people management, culturally safe performance management and creating a safe and inclusive work environment.

YARNING SESSIONS FOR ELDERS AND RESPECTED PERSONS

The DMDU facilitated Vicarious Trauma and Wellbeing Reflection virtual sessions for CSV-appointed Elders and Respected Persons, addressing the impacts of vicarious trauma and to support and strengthen the health, wellbeing and psychological safety of Elders and Respected Persons.

The sessions helpfully addressed some of the psychological risks associated with the important and often confronting work of Elders and Respected Persons across the Koori Courts.

Reliable, integrated, and innovative technology and digital capabilities

CASE MANAGEMENT SYSTEM

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

The system simplifies the process of filing and accessing information through a user-friendly, automated portal. This portal allows external parties to initiate, view, file and track their cases easily. The CMS has been widely adopted, and it is currently used by over 810 court staff across two courts and more than 29,000 individual users across the justice sector.

The CMS project also delivered the eDocs portal, which allows court users to file documents electronically, make payments online and receive automatic notifications.

The CMS is being rolled out in stages. When completed, it will provide a future-proofed platform that can be further improved and optimised subject to requirements. CMS Civil was launched in October 2022 and CMS Child Protection in October 2023. In 2024-25, we focused on deploying the Criminal release.

This included:

- migrating more than 700 million records from multiple legacy systems across both Magistrates' Court and Children's Court
- 23 in-bound and out-bound interfaces with multiple agencies
- testing on a greater scale than Civil and Child Protection combined.

SUPREME COURT APPLICATION SUPPORT

The RedCrest Probate (RCP) platform underwent a major migration from SharePoint to its own dedicated environment, with upgraded servers and a modernised framework.

This transition enabled the relocation of the Probate Online Advertising System from the Department of Justice and Community Safety legacy environment into RCP, resulting in cost savings for the Court.

Additionally, the payment gateway for RCP was replaced and migrated to another platform, aligning it with other courts to enhance uniformity and improve the user experience. The implementation of an online court file search for both probate and civil records further streamlined processes, saving significant time for court staff and improving accessibility for court users.

Complementing these improvements were enhancements to the Azure environment, which boosted overall security and a significant reduction in operational costs.

INCIDENT AND CHANGE MANAGEMENT

IT service management performance in 2024-25 reflects a strong commitment to service reliability, continuous improvement and building stakeholder trust.

The CSV Major Incident Management (MIM) team has played a pivotal role in ensuring IT service continuity, minimising business disruptions and driving operational excellence. By maintaining focus on monitoring, root cause identification and stakeholder communication, the team has improved the stability and reliability of IT systems.

Key achievements include:

- a 90 per cent reduction in major incidents for the Courts Listing Management system (CLMS) used by the County Court and Courtlink, and the CMS used by the Magistrates' Court, Children's Court and Victims of Crime Assistance Tribunal (VOCAT), compared with the previous year
- reduced CMS incident resolution times through the implementation of clear reboot instructions and defined troubleshooting timelines
- operational enhancements such as strengthened post-incident reviews, improved long-term remediation tracking and enhanced alarm monitoring
- adoption of the ServiceNow platform by CSV Finance, the Audio Visual Communication Technology team and Security Operations to streamline workflows and manage outage communications.

The CSV IT Change Management team supported operations by planning and delivering network changes with minimal disruption.

Key outcomes included:

- facilitating the successful rollout of CSV application support and infrastructure change requests, achieving a 99.5 per cent success rate across 140 quarterly change requests through proactive stakeholder engagement and management
- ensuring the seamless delivery of core network upgrades – including router replacements, bandwidth enhancements and disaster recovery testing of Courtlink – with zero stakeholder impact.

Together, CSV's MIM and Change Management teams improved service availability and reduced unplanned outages, thereby supporting court operations more effectively.

VIDEO CONFERENCING UPGRADE

An upgrade of the CSV Video Conferencing (VC) Gateway system involved replacing the existing dual-unit cluster with a new, modern platform. The new system consists of two physically separated units to ensure continuity during power outages, maintenance or failure events. The upgrade transitions the VC platform to a supported, sustainable and more cost-effective solution with improved capacity, reliability and performance, ensuring uninterrupted access to justice.

The Audio Visual Communication Technology team led the planning, coordination and implementation of the upgrade across all jurisdictions. This included vendor engagement, resource allocation, system configuration and testing, as well as overseeing the cutover process to ensure minimal disruption to court operations.

A diverse, collaborative, ethical, and capable workforce

During 2024-25, CSV continued its focus on strengthening health, safety and wellbeing of its employees and judiciary.

Key highlights include the following:

- **Progress against OHS Audit action implementation:** CSV continued to implement internal audit findings, including the replacement of the Accident and Incident Reporting System with an OHS management system that enables easier data entry and supports streamlined incident reporting, review of key policies and procedures and better data insights from incident reports.
- **Report = Support campaign and improvement management of OVA incidents:** In January 2025, CSV introduced the Report = Support campaign to encourage employees to report health and safety incidents, with a focus on occupational violence and aggression (OVA) from court users. The campaign included training for both employees and managers and improved guidance for managers to respond to and investigate incidents involving OVA. Since its launch, we have seen higher confidence in reporting incidents and better quality data inputs. This allows for a more strategic response to emerging trends.
- **Establishment of a new Psychological Health and Safety team:** In February 2025, the Health, Safety and Capability unit established a dedicated Psychological Health and Safety team, led by organisational psychologists with specialist skills. The team will act as a centre of excellence, providing strategic advice to Courts Group leadership on matters relating to psychological health in the workplace. The team has commenced a program of work to establish and embed psychosocial risk management practices. This includes uplifting capability, establishing trauma-informed approaches and maturing the way we manage psychosocial risk at Courts Group.
- **Launching a new Employee Wellbeing Services provider:** Following a comprehensive needs analysis and tendering process, in April 2025, CSV engaged a new Employee Wellbeing Services provider – PeopleSense by Altius Group. The core clinical and counselling support services are provided exclusively by registered psychologists with diverse expertise and lived experience, ensuring better quality and consistency of service. In addition to clinical

and counselling supports, the service offers a wide range of holistic wellbeing supports (legal, financial, nutrition and physiological support) and specialist support for managers, including proactive outreach calls to employees in distress.

During the reporting period, an Organisational Development function was established at CSV. The team has delivered several initiatives focused on building capability and supporting a positive workplace culture across the Courts Group.

This includes:

- strengthening the performance development planning process by making it easier for managers and employees to engage meaningfully with the performance process
- launching an annual learning and development program for Courts Group employees, offering a diverse range of online courses. All programs are evaluated and reported on, providing greater visibility over participation and impact
- implementing a new Courts Group leadership program focused on best practice and practical leadership modules and tailored to support leaders working in a complex courts environment
- strengthening the Courts Group Induction program, to help new employees better understand Courts Group, CSV values and the critical role each person plays in delivering justice to the Victorian community.

GENDER EQUALITY ACTION PLAN UPDATE

The *Court Services Victoria gender equality action plan 2021-25* reflects our ongoing commitment to creating a more psychologically safe workplace culture that promotes inclusivity and respect for everyone.

CSV's first *Gender equality action plan progress report*, submitted to the Commission for Gender Equality in the Public Sector in February 2024, identified that further work needed to be done on the workplace gender equality indicators for gender pay equity, recruitment and promotion, and gendered work segregation.

Actions during 2024-25 continued to build on this progress, targeting remaining areas for improvement. Key achievements included the development of a diversity statement, the *Lactation break guide*, the *Inclusive recruitment guide* and a revised *Recruitment and selection policy* complemented by two new training programs. A new Courts Group learning and development program was introduced, and the Gender Equality Advisory Group evolved into the Equity and Inclusion Advisory Network, which better reflects its intersectional approach and recognising lived experience.

Results from the People Matter Survey conducted in May 2025 will be used as part of CSV's next workplace gender audit, progress report and gender equality action plan.

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

Contemporary, safe, and integrated court and tribunal venues

WYNDHAM LAW COURTS

As part of the 2025-26 State Budget, the Victorian Government allocated \$114 million over four years to CSV to open the new Wyndham Law Courts. This significant investment will deliver critical justice services to Melbourne's rapidly growing western suburbs.

Construction of the new Wyndham Law Courts was completed during 2024-25, with the Magistrates' Court of Victoria, Children's Court of Victoria and VCAT scheduled to commence operations at the new facility in November 2025.

Located in one of Victoria's fastest growing regions, the Wyndham Law Courts will provide essential services for the western metropolitan community over the next few years. This includes diversionary programs, family violence support services and First Peoples justice initiatives.

The Wyndham Law Courts is the largest court and tribunal complex outside the Melbourne CBD. It has been purpose-built to improve user experience, safety and cultural responsiveness, with modern, people-centred infrastructure.

The new courts have been designed to support integrated justice and community services, offering a range of inclusive and accessible facilities. These include dedicated workspaces for justice agencies and services, as well as a Community Connections drop-in facility providing multijurisdictional information, support and referral services – the first in a Victorian court or tribunal.

In other firsts for the Victorian justice system, the courts will also feature a Changing Places facility for people with high support needs and a not-for-profit on-site café operated by an independent charity. Additional amenities include interview and meeting rooms, quiet sensory rooms and a Sacred Space designed to offer reflection and calm for court users.

To support children and families, the Wyndham Law Courts also incorporates features such as:

- the Children's Court Cubby House – a safe space for young people navigating traumatic family circumstances
- child-friendly waiting and play areas, including an interactive digital art installation
- parents' rooms, outdoor terraces and other amenities for families and court users.

Key features include:

- **technology-enabled services**, including digital displays, kiosks, room booking panels, remote hearing capabilities, video conferencing and livestream functionality
- **purpose-built courtrooms and hearing spaces**, including 13 courtrooms, four hearing rooms and three mediation suites with access to natural light
- **improved safety and accessibility**, including separate public entry points, airport-style security, dedicated circulation pathways, safe waiting areas and advanced duress and CCTV systems
- **cultural safety initiatives**, including Indigenous architectural consultation, Traditional Owner and First Peoples artwork integration, outdoor community gathering spaces and a firepit, Boonwurrung language embedded in 23 locations and Indigenous landscaping to support the creation of modern songlines.

SPECIALIST FAMILY VIOLENCE COURTS PROGRAM

The delivery of Specialist Family Violence Courts (SFVC) in 2024-25 represents another milestone in the transformation of Victoria's courts to better support people experiencing family violence in Victoria.

The delivery aligns with recommendation 70 from the Royal Commission into Family Violence handed down by the Victorian Government in March 2016 and represents an investment of \$73.9 million in upgrading court infrastructure and facilities.

SFVCs provide a specialist, integrated response to family violence matters with safety-centred facilities making the court experience more responsive to the needs of those affected by family violence. There are currently 13 SFVCs operating across Victoria.

Specialist Family Violence Courts at Latrobe, Ringwood and Sunshine

New SFVC facilities were operationalised at Latrobe in September 2024, Sunshine in February 2025 and at Ringwood in April 2025. The new facilities feature a secure entrance for affected family members, safe waiting spaces and rooms for service providers, dual access interview rooms for use by registrars and service providers and an upgraded SFVC courtroom.

Three further SFVC facility upgrades will be delivered by mid-2026 at Geelong, Broadmeadows and Melbourne, ensuring that these sites are equipped with additional safety and accessibility measures.

NEW VCAT CBD FACILITY

VCAT is transforming its service delivery with a new Melbourne CBD venue on track to open at 308 Latrobe Street in 2026. The new venue will bring together VCAT's CBD hearing and mediation services into a central location, providing a safe and inclusive place that meets the needs of tribunal users.

Services will be offered over nine floors, with 41 hearing and mediation rooms, including two Koori hearing rooms and two dedicated entrances, with one for vulnerable users.

CSV's head contractor commenced fit-out works in February 2025. Practical completion is expected in December 2025, with VCAT scheduled to relocate and be fully operational by April 2026.

Project procurement has prioritised the use of First Peoples businesses where possible. This includes suppliers for furniture and carpet, as well as engaging the Wurundjeri Woi Wurrung Cultural Heritage Aboriginal Corporation to supply artwork throughout the building.

The project is designed to meet a five-star Green Star Rating, featuring sustainability elements that will reduce carbon emissions by about 70 per cent and ensure that 100 per cent of base building energy is produced from renewable energy sources. The venue design includes low-impact materials and energy-efficient technologies.

VCAT's new CBD venue represents a \$270 million investment, enabling VCAT to expand and increase its modern, technology-enabled operations to optimise the delivery of dispute resolution.

COUNTY COURT CAPITAL WORKS PROGRAM

The County Court of Victoria is Victoria's principal trial court. Over the December 2024 to January 2025 non-sitting period, significant capital works were delivered to support growing demand and modernise court infrastructure.

As part of a State Budget initiative to expand capacity and address case backlogs, four civil jury courtrooms were converted into multipurpose courtrooms. This allows both civil and criminal matters to be heard, which improved scheduling flexibility. Two new compact e-Courts were also delivered for the Court, along with two hybrid e-Courts that include limited public access for use by up to two practitioners.

The Court's 24-year-old cabling system was replaced to reduce the risk of operational disruptions, support modern technology and lay the foundation for future upgrades. Security screening equipment at the public and juror entrances was also replaced, prompting a redesign of the foyer to accommodate updated equipment and improve the overall layout.

These works represent an \$18 million investment in digital and functional upgrades, positioning the Court to better respond to evolving service delivery needs and future technology integration.

BENCHMARKING ASSETS

In 2024-25, the Built Environment team made significant progress on an ongoing program of work to digitally map the physical environment of court buildings. Five court buildings were mapped during the year, including the Dandenong and Latrobe SFVCs, Melbourne and Sunshine Magistrates' courts and accessibility infrastructure works at the Castlemaine court. Drone and terrestrial laser scan technology was used to capture the interior and exterior spatial data of the buildings to create detailed 3D walkthroughs, renders and as-built floor plans for each site.

The detailed digital representations create a library that helps inform routine maintenance and asset management plans, the asset lifecycle process of each building, asset registers and future strategic planning of CSV's built assets. The data also assists in benchmarking and design review of current projects and strategic planning of future interventions.

KEEPING COURTS OPEN PROGRAM

The Keeping Courts Open program of works prioritised 38 individual critical asset maintenance projects, each completed to help avoid the unnecessary costs associated with unplanned works and to help mitigate the risk of closure or major service delivery disruption to courts and tribunals. The Built Environment team delivered all 38 projects within a four-month period, representing a \$5 million investment in critical asset maintenance across CSV's court buildings.

Works were completed across several court sites and included projects such as boiler and chiller replacement, switchboard replacement and upgrades to security systems, fire services and lifts.

ENSURING SAFE AND SECURE COURT VENUES AND WORKPLACES

The Security and Emergency Management Group (SEMG) is integral to CSV's capacity to provide safe and secure workplaces across all Courts Group sites. The group provide tailored security advice and support to the judiciary where warranted and delivered over 50 security awareness briefings for judicial officers and staff. The purpose of the briefings is to strengthen security culture by promoting awareness of security supports available in the court setting and encouraging an active role in personal and workplace safety and security.

Interagency security and emergency desktop exercising has been rolled out to improve preparation for and response to incidents among all key justice sector agencies.

The SEMG has worked across the Courts Group to embed emergency management and business continuity management systems and strengthen business continuity plans. The team continues to uplift business continuity programs through regular training exercises, including 20 evacuation exercises across CSV's statewide assets.

Substantial work took place in the first half of 2025 to uplift duress alarm systems at 34 sites across the state, as well as business-as-usual activities to review, test and where practicable refresh security equipment.

Work to uplift critical security infrastructure has been complemented by duress alarm training delivered by the SEMG Security Operations team across all jurisdictions, and the implementation of a practice guide outlining the purpose and use of duress alarms and response arrangements at all CSV sites.

Building public understanding, confidence and trust

CSV created a new, consolidated communications team across CSV, the Supreme Court of Victoria (including the Court of Appeal), the County Court of Victoria and VCAT on 2 December 2025.

The CSV team oversees three broad streams of work:

- media engagement and public affairs
- digital content and engagement
- corporate and internal communication.

Two fixed-term Education and Engagement roles were added to the team in February 2025 (see right for more on the Courts Education Program).

Although separate communication teams at the Magistrates Court of Victoria, the Children's Court of Victoria and the Coroners Court of Victoria are not formally part of the CSV team, the team works closely with them on matters that affect the broader Courts Group.

For example, the CSV communications team has been working across the jurisdictional space to prepare for the closure of Werribee Magistrates' Court and the opening of the new Wyndham Law Courts.

The CSV communications team and CSV Digital also worked with all jurisdictions to prepare for the scheduled launch of a new intranet site in August 2025. The new site will provide dedicated sites for the Supreme Court, County Court, Magistrates' Court, VCAT, VOCAT and CSV. The Children's Court and Coroners Court will have access to the new intranet and will also continue to maintain separate sites. It also features subsites for the Judicial College, Juries Victoria and Law Library Victoria, and for some CSV shared services and support areas.

CSV COURTS EDUCATION PROGRAM - INSPIRING THE NEXT GENERATION OF LEGAL PROFESSIONALS

In January 2025, CSV secured funding from the Victorian Legal Services Board to administer the Courts Education Program in the Supreme and County Courts. Two Education and Engagement Officers, who sit within the broader CSV Communications team, were appointed to run the program, which launched in May 2025.

The Courts Education Program provides the opportunity for Victorian year 11 and 12 VCE Legal Studies students to learn about the courts and their processes, to engage with judges and associates and observe proceedings. The program seeks to build understanding of the court system and facilitate engagement with Victorian schools offering VCE Legal Studies subjects.

From May 1 to June 30, 825 VCE Legal Studies students from 34 different schools visited the courts to engage with judicial officers and observe proceedings. Of these 34 schools, 24 per cent are in regional areas, and 85 per cent are public schools. Forty-one education sessions were facilitated across both courts during this period. Approximately 55 judicial officers have participated in or expressed interest in participating in the program.

Output performance

The CSV operational and budgetary objectives and performance are aligned with the jurisdictions' performance. The 2024-25 State Budget outlined the mission statement, objectives, and performance indicators for the courts output.

COURTS MISSION STATEMENT

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

COURTS OBJECTIVE

The fair, timely and efficient dispensing of justice.

COURTS INDICATORS

The indicators are:

- clearance of criminal case load (finalisations/lodgements)
- clearance of civil case load (finalisations/lodgements).

There were no changes to the courts output structure for 2024-25.

Table 1 sets out data in relation to the two clearance rate indicators with each of the jurisdictions' output measure results.

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

INTERNATIONAL FRAMEWORK FOR COURT EXCELLENCE

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

The courts' output performance measures incorporate four of the International Framework for Court Excellence Global Measures of Court Performance.

PERFORMANCE AGAINST MEASURES

Table 1: Courts output – performance against measures 2024-25

Quantity

Performance measures	Unit of measure	2024-25 estimate	2024-25 actual	Performance variation (%)
Average cost per case – civil matters disposed in the Supreme Court	dollars	3,227	2,789	-13.6
The variance between the estimate and the full-year result is due to higher finalisations.				
Average cost per case – civil matters disposed in the County Court	dollars	6,298	5,252	-16.6
The variance between the estimate and the full-year result is due to higher finalisations.				
Average cost per case – civil matters disposed in the Magistrates' Court	dollars	1,945	1,956	0.6
Average cost per case – Family Division matters disposed in the Children's Court	dollars	2,034	2,281	12.1
The variance between the estimate and the full-year result is primarily due to funding provided to implement the VPS Enterprise Agreement 2024 outcomes.				
Average cost per case – civil matters disposed in VCAT	dollars	1,429	1,606	12.3
The variance between the estimate and the full-year result is due to higher expenditure including preparation costs of implementing Rental Dispute Resolution Victoria in mid-2025.				
Average cost per case – coronial matters disposed in the Coroners Court	dollars	3,998	4,508	12.8
The variance between the estimate and the full-year result is due to the court's budget allocation being confirmed after the target was set.				
Average cost per case – criminal matters disposed in the Supreme Court	dollars	55,221	42,152	-23.7
The variance between the estimate and the full-year result is due to higher finalisations and lower expenditure.				
Average cost per case – criminal matters disposed in the County Court	dollars	23,093	27,074	17.2
The variance between the estimate and the full-year result is due to lower finalisations.				
Average cost per case – criminal matters disposed in the Magistrates' Court	dollars	1,653	1,950	17.9
The variance between the estimate and the full-year result is due to lower finalisations arising from recent legislative change leading to an increase in bail applications requiring more in-court time.				
Average cost per case – criminal matters disposed in the Children's Court	dollars	728	879	20.6
The variance between the estimate and the full-year result is primarily due to funding provided to implement the VPS Enterprise Agreement 2024 outcomes, and lower finalisations.				

Quantity

Performance measures	Unit of measure	2024-25 estimate	2024-25 actual	Performance variation (%)
Case clearance rate – civil matters disposed in the Supreme Court	per cent	100	100	-0.2
Case clearance rate – civil matters disposed in the County Court	per cent	100	96	-4.2
Case clearance rate – civil matters disposed in the Magistrates' Court	per cent	100	114	14.0
The variance between the estimate and the full-year result is due to the transition of VOCAT to the Financial Assistance Scheme. Acceptance of new VOCAT applications ceased from October 2024, while existing VOCAT matters continued to be finalised for the full financial year, temporarily inflating the clearance rate				
Case clearance rate – Family Division matters disposed in the Children's Court	per cent	100	96	-4.3
Case clearance rate – civil matters disposed in the VCAT	per cent	100	105	5.0
The variance between the estimate and the full-year result is due to higher finalisations associated with the backlog recovery program in the Residential Tenancies List.				
Case clearance rate – coronial matters disposed in the Coroners Court	per cent	100	96	-3.9
Case clearance rate – family violence intervention orders disposed in the Magistrates' and Children's Courts	per cent	100	99	-1.3
Case clearance rate – criminal matters disposed in the Supreme Court	per cent	100	96	-3.8
Case clearance rate – criminal matters disposed in the County Court	per cent	95	92	-3.6
Case clearance rate – criminal matters disposed in the Magistrates' Court	per cent	100	92	-7.6
The variance between the estimate and the full-year result is due to higher initiations compared with last financial year (more than 10,000). Recent legislative reforms have increased the number of bail applications; court time has been diverted from case finalisations to prioritise bail matters.				
Case clearance rate – criminal matters disposed in the Children's Court	per cent	100	110	10.0
The variance between the estimate and full-year result is due to increased finalisations due to active case management.				

Quality

Performance measure	Unit of measure	2024-25 estimate	2024-25 actual	Performance variation (%)
Court file integrity in the Supreme Court – availability, accuracy and completeness	per cent	95	92	-3.2
Court file integrity in the County Court – availability, accuracy and completeness	per cent	95	94	-1.1
Court file integrity in the Magistrates' Court – availability, accuracy and completeness	per cent	90	94	4.4
Court file integrity in the Children's Court – availability, accuracy and completeness	per cent	90	90	0.3
Court file integrity in the Coroners Court – availability, accuracy and completeness	per cent	90	93	3.7
Court file integrity in the VCAT – availability, accuracy and completeness	per cent	90	80	-11.1
The variance between the estimate and full-year result is due to legacy paper files in the testing sample. Higher pass rates have been achieved for digital files and the outcome is expected to improve as the transition to digital files progresses.				

Timeliness

Performance measures	Unit of measure	2024-25 estimate	2024-25 actual	Performance variation (%)
On-time case processing – civil matters resolved or otherwise finalised within established timeframes in the Supreme Court	per cent	90	89	-1.1
On-time case processing – civil matters resolved or otherwise finalised within established timeframes in the County Court	per cent	90	87	-3.3
On-time case processing – civil matters resolved or otherwise finalised within established timeframes in the Magistrates' Court	per cent	80	80	0.0
On-time case processing – Family Division matters resolved or otherwise finalised within established timeframes in the Children's Court	per cent	90	89	-1.4
On-time case processing – civil matters resolved or otherwise finalised within established timeframes in the VCAT	per cent	90	89	-1.1
On-time case processing – coronial matters resolved or otherwise finalised within established timeframes in the Coroners Court	per cent	80	79	-1.1
On-time case processing – criminal matters resolved or otherwise finalised within established timeframes in the Supreme Court	per cent	85	72	-15.3
The variance between the estimate and full-year result is due to several factors, including the fast-track procedure for homicide matters (which reduces the time from charge to disposition but with a greater proportion of that time spent in the Supreme Court following early committal), external factors such as extended expert report timeframes, the ongoing impact of Lawyer X proceedings and resourcing changes.				

On-time case processing – criminal matters resolved or otherwise finalised within established timeframes in the County Court	per cent	80	71	-10.8
The variance between the estimate and the full-year result is due to an increase in trial and plea initiations compared with the previous year, reduced judicial resources and discontinuation of funding for case management functions.				
On-time case processing – Criminal matters resolved or otherwise finalised within established timeframes in the Magistrates' Court	per cent	85	72	-15.3
The variance between the estimate and the full-year result is due to an increase in priority custody cases delaying finalisation of older pending matters.				
On-time case processing – criminal matters resolved or otherwise finalised within established timeframes in the Children's Court	per cent	90	85	-5.7
The variance between the estimate and the full-year result is due to a focus on finalising older cases.				
On-time case processing – family violence intervention orders resolved or otherwise finalised within established timeframes in the Magistrates' and Children's Courts	per cent	90	85	-6.1
The variance between the estimate and the full-year result is due to the embedding of the Specialist Family Violence Court model, which relies on an integrated service response, improving outcomes for people affected by family violence. This may mean some cases take longer to resolve than six months while parties are accessing services. Ninety-three per cent of family violence intervention order applications were finalised within nine months.				

Cost

Performance measures	Unit of measure	2024-25 estimate	2024-25 actual	Performance variation (%)
Total output cost	\$ million	813	881.3	8.4
The variance between the estimate and full-year result is due to increased expenditure, which is largely attributable to the VPS Enterprise Bargaining Agreement 2024 supplementation funding, depreciation costs and subsequent funding received for project and operating costs.				

Financial summary and review

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

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

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

FIVE-YEAR FINANCIAL SUMMARY

Table 2: Five-year financial summary

Item	2024-25 \$'000	2023-24 \$'000	2022-23 \$'000	2021-22 \$'000	2020-21 \$'000	2019-20 \$'000
Revenue from government	824,967	798,550	764,296	927,047	683,529	647,903
Total income from transactions	896,148	829,617	793,357	952,186	711,520	673,520
Total expenses from transactions	881,872	836,720	795,861	956,479	711,286	669,003
Net result from transactions – surplus / (deficit)	14,277	(7,103)	(2,504)	(4,293)	235	4,517
Comprehensive result	16,147	(73,020)	(1,762)	1,981	68,766	44,337
Net cash flow from operating activities	107,147	83,865	95,180	142,338	79,196	52,948
Total assets	2,027,111	1,909,366	1,852,711	1,724,027	1,441,644	1,328,449
Total liabilities	289,952	301,386	303,200	293,593	259,662	286,581

CURRENT-YEAR FINANCIAL REVIEW

For the financial year 2024-25, CSV recorded a net result from transactions surplus of \$14.2 million driven by additional non-recurrent court fee reform revenue and grants received in advance to deliver specific initiatives in future years. After balance sheet accounting adjustments, the reported comprehensive result for CSV is \$16.1 million.

Revenue from the government increased by \$52.38 million compared with last year, reflecting an increase in court fee revenue, increased special appropriations related expenditure, increased output revenue arising from budget initiatives and higher grant revenue to deliver specific projects.

Total assets increased by \$117.74 million reflecting the substantial asset-building work being done to optimise courts and associated facilities including the completion of the Wyndham Law Courts, Moorabbin Justice Centre and Specialist Family Violence Courts.

Total liabilities decreased by \$11.4 million compared with the prior year mainly due to reductions in right of use liabilities following payments made for lease vehicles and buildings.

BUDGET ALLOCATION

CSV's annual appropriation is allocated to the courts, VCAT, CSV, the Judicial College, and the Judicial Commission, in accordance with budgets approved by the Courts Council and the Attorney-General under section 41 of the *Court Services Victoria Act*.

Table 3 sets out the section 41 budget for the reporting period. This includes funding from annual and special appropriations, as well as grant/trust funding. Charges relating to the

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

The budget allocation profiles of courts and VCAT, CSV Corporate Services, the Judicial College, and the Judicial Commission are based on historical allocation profiles adjusted for savings, indexation and new funding.

Table 3: CSV's budget allocation by jurisdiction

By business area	2024-25 Published budget \$ m	2024-25 Revised budget \$ m
Supreme Court of Victoria	88.333	91.839
County Court of Victoria	90.903	93.476
Magistrates' Court of Victoria	281.558	293.318
VCAT	67.003	76.515
Children's Court of Victoria	34.301	35.955
Coroners Court of Victoria	25.183	27.276
Judicial College of Victoria	4.820	5.171
Judicial Commission of Victoria	2.303	2.386
CSV	108.004	123.553
Depreciation expenditure	101.962	104.632
Other	8.471	9.701
Total Court Services Victoria	812.841	863.822

Notes:

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

DISCLOSURE OF GRANTS AND TRANSFER PAYMENTS

(OTHER THAN CONTRIBUTIONS BY OWNERS)

CSV has assisted certain companies and organisations. Financial assistance provided in 2024-25 is detailed below.

Table 4: Grant and other transfer payments

Organisation	Nature of grant and other transfer payment	Expenditure (excluding GST) \$
Corrections Victoria	Drug Court funding contribution – case management services	454,156
National Judicial College of Australia	Grant contribution – Victoria	110,657
Department of Health	Alcohol and other drug treatment services for participants of the Court Integrated Services Program (CISP)	3,745,114
Department of Families, Fairness and Housing	WAYYS emergency housing support	1,003,804
Court Network	Court Services Network Agreement	1,320,645
The Allannah and Madeline Foundation	Grant contribution (Cubby House Program)	277,000
Supreme Court Law Library	Grant – operating contribution	540,000
Australian Bureau of Statistics	National Criminal Courts Statistics Unit Inter-Governmental Agreement	84,708
Department of Justice and Community Safety	Funding to assist Coronial Council	200,000
Anglicare Victoria	Court-Mandated Counselling Orders Program	2,628,000
Child and Family Services Ballarat Inc.	Court-Mandated Counselling Orders Program	136,500
Family Life	Court-Mandated Counselling Orders Program	2,190,000
Judicial College of Victoria	Output appropriation funding	5,286,565
Judicial Commission of Victoria	Output appropriation funding	2,428,521
Grant total²		20,405,670

² A further \$4 million relating to the MCV Treasury Trust Fund was returned to the Consolidated Fund, which is excluded from the above table.

Capital projects

Details for CSV's capital projects with a total estimated investment (TEI) of \$10 million or greater are reported below.

Table 5: Capital projects reaching practical completion during financial year ended 30 June 2025

Project name	Original completion date	Latest approved completion date	Practical completion date	Reason for variance of completion dates
New Wyndham Law Court Development	September 2024	March 2025	March 2025	The estimated completion date for the Wyndham Law Courts project was revised to better align the construction program with operational funding timelines.

Table 6: Capital projects reaching financial completion during financial year ended 30 June 2025

Project name	Original completion date	Latest approved completion date
County Court – Accommodation and Services Renewal	June 2025	June 2025

Original approved total estimated investment budget (\$ million)	Latest approved total estimated investment budget (\$ million)	Actual total estimated investment cost (\$ million)	Variation between actual cost and latest approved total estimated investment budget	Reason for variance from latest approved total estimated investment budget
271	275	265	10	To address minor additional works in 2025-26 identified as required to support transition activities following Practical Completion to operationalise the new Court in November 2025.

Original approved total estimated investment budget (\$ million)	Latest approved total estimated investment budget (\$ million)	Actual total estimated investment cost (\$ million)	Variation between actual cost and latest approved total estimated investment budget	Reason for variance from latest approved total estimated investment budget
12	12	12	Nil	No variance

Treasurer advances and off-budget funding

Treasurer's advances and off-budget funding provided by the Victorian Government are allocated to CSV for use by the courts and VCAT. The following information is provided:

OUTPUT

Supplementation for 2024 VPS Enterprise Bargaining outcomes

\$22.269 million was provided to fund CSV cost-of-living supplementation obligations specified under the 2024 VPS Enterprise Bargaining Agreement.

Indirect cost transfer

During 2024-25, CSV received advice from the Department of Treasury and Finance that some costs against special appropriations related to 'indirect costs' associated with judicial officers and hence were incorrectly allocated. As a result, a Treasurer's advance of \$22.5 million enabled these costs to be correctly allocated to annual appropriation from special appropriation.

Workforce supplementation

\$5.244 million was provided from the Victorian Government's Workforce Transition Fund to supplement redundancy costs of CSV's savings initiative program. The savings initiatives were the result of corporate consolidation and a review of administrative and corporate functions across the Courts Group during financial year 2024-25.

Additional Children's Court of Victoria Magistrate

\$0.326 million was provided to fund the early commencement of an additional Magistrate for the Children's Court during 2024-25.

Youth Justice Act implementation

\$0.133 million was provided to the Children's Court to facilitate minor changes to the Case Management System to accommodate the implementation of the Youth Justice Act during 2024-25.

ASSET

Case Management System

\$4.000 million was provided to CSV to support the implementation of the CMS for the Magistrates' and Children's Courts of Victoria following the return of \$4.000 million trust funds from the Magistrates' Court of Victoria to Government. A Treasurer's advance provided access to this supplementation.

Court fee reform – Probate Online Advertising System

\$2.922 million was reinstated and provided to the Supreme Court to support necessary probate system upgrades required to implement probate fee reform during 2024-25.

SECTION 3:

Workforce

Statewide data

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

Table 6: Details of employment levels in June 2024 and June 2025

	30 June 2024							
	All employees		Ongoing			Fixed term and casual		
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent	
Demographic data								
Gender								
Women	2,174	2,039.8	1,541	299	1,736.9	334	302.9	
Men	888	863	708	26	724.6	154	138.4	
Self-described	7	6.8	5	1	5.8	1	1	
Age								
Under 25	305	287.3	203	7	207.0	95	80.3	
25–34	1,140	1,110.8	903	61	940.4	176	170.4	
35–44	689	644.7	475	112	549.2	102	95.5	
45–54	486	456.7	351	78	403.0	57	53.7	
55–64	342	323.6	261	42	291.0	39	32.6	
Over 64	107	86.5	61	26	76.7	20	9.8	
Classification data								
Victorian Public Service 1	1	1.0	0	0	0	1	1.0	
Victorian Public Service 2	398	366.9	225	35	246.4	138	120.5	
Victorian Public Service 3	653	630.0	520	55	556.3	78	73.7	
Victorian Public Service 4	481	457.2	329	59	369.4	93	87.8	
Victorian Public Service 5	411	380.2	276	40	303.5	95	76.7	
Victorian Public Service 6	250	245	192	18	205.6	40	39.4	
Allied Health 3	1	0.8	0	1	0.8	0	0	
Trainee Registrar	174	171.6	168	6	171.6	0	0	

	30 June 2025						
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent
	1992	1,862.0	1,486	308	1692.4	198	169.6
	833	805.6	684	31	703.5	118	102.1
	11	10.2	7	3	9.2	1	1.0
	246	235.0	182	8	186.6	56	48.4
	998	966.5	835	75	883.9	88	82.6
	682	634.4	481	127	565.1	74	69.3
	476	452.5	365	69	412.5	42	40.0
	320	300.3	247	43	277.8	30	22.5
	114	89.1	67	20	79.2	27	9.9
	1	1.0	0	0	0	1	1.0
	269	246.9	152	35	174.2	82	72.7
	676	655.5	577	52	611.9	47	43.6
	461	437.0	346	65	391.4	50	45.6
	429	389.8	310	46	342.7	73	47.1
	241	235.8	184	20	198.8	37	37.0
	1	0.8	0	1	0.8	0	0
	125	123.6	122	3	123.6	0	0

	30 June 2024							
	All employees		Ongoing			Fixed term and casual		
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent	
Qualified Registrar	49	47.0	45	4	47.0	0	0	
Deputy Registrar	131	126.5	96	12	103.5	23	2.03	
Registrar Grade 3	301	274.4	221	71	265.9	9	8.5	
Registrar Grade 4	68	65.9	58	8	63.9	2	2.0	
Registrar Grade 5	54	51.5	42	10	49.7	2	1.8	
Registrar Grade 6	18	17.5	16	1	16.5	1	1.0	
Total	2,990	2,835.5	2,188	320	2,400.1	482	435.4	
Senior Technical Specialist	50	45.1	37	6	38.2	7	6.9	
Senior Executive Service 1	14	14	14	0	14	0	0	
Senior Executive Service 2	12	12	12	0	12	0	0	
Senior Executive Service 3	3	3	3	0	3	0	0	
Total senior employees	79	74.1	66	6	67.2	7	6.9	
Total employees	3,069	2,909.6	2,254	326	2,467.3	489	442.3	

Notes:

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

	30 June 2025						
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	Full-time equivalent	Full-time (headcount)	Part-time (headcount)	Full-time equivalent	Number (headcount)	Full-time equivalent
	42	40.0	37	5	40.0	0	0
	117	110.9	93	16	103.0	8	7.9
	287	259.5	199	77	248.5	11	11.0
	53	50.2	44	9	50.2	0	0
	40	38.9	33	6	37.9	1	1.0
	16	16.0	16	0	16.0	0	0
	2,758	2,605.9	2,113	335	2,339.0	310	266.9
	48	41.9	34	7	36.1	7	5.8
	16	16.0	16	0	16.0	0	0
	12	12.0	12	0	12.0	0	0
	2	2.0	2	0	2.0	0	0
	78	71.9	64	7	66.1	7	5.8
	2,836	2,677.8	2,177	342	2,405.1	317	272.7

Executive officer data

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

The definition of Senior Executive Service does not include the Accountable Officer nor Governor-in-Council appointments as statutory office holders.

Table 7: Number of Senior Executive Service by Gender at 30 June 2025

Class	All		Women		Men		Self-described	
	Number	Variance	Number	Variance	Number	Variance	Number	Variance
Senior Executive Service-3	1	-1	0	-1	1	0	0	0
Senior Executive Service-2	12	0	7	+1	5	-1	0	0
Senior Executive Service-1	16	+2	12	0	4	+2	0	0
Total	29	+1	19	0	10	+1	0	0

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

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

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

Table 8: Reconciliation of executive numbers

Item	2024	2025
Executives (as listed in financial statement)	35	37
Accountable Officer	1	1
Less separations	(7)	(8)
Total executive numbers at 30 June	29	30

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

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

Table 9: Annualised total salary for executives and senior technical specialists^{1 2}

Income band	Executives	Senior technical specialist
< \$160,000	0	0
\$160,000–\$179,999	0	0
\$180,000–\$199,999	0	3 ³
\$200,000–\$219,999	2	11
\$220,000–\$239,999	4	13 ⁴
\$240,000–\$259,999	7	21 ⁵
\$260,000–\$279,999	3	0
\$280,000–\$459,999	13	0
Total	29	48

Notes:

- (1) The salaries reported above are for the full financial year at a full-time equivalent rate, excluding superannuation, as at the last full pay period in June of the reporting period.
- (2) The table does not include the CSV Chief Executive Officer (Accountable Officer), the Chief Executive Officer of the Judicial College, the Director of the Judicial Commission, or senior technical specialists in the College and Commission as they are separate reporting entities.
- (3) There is one senior technical specialist employed on a part-time basis at 0.8 full-time equivalent rate.
- (4) There is one senior technical specialist employed on a casual basis.
- (5) There are seven senior technical specialists employed on a part-time basis: one at 0.1 full-time equivalent rate, four at 0.2 full-time equivalent rate, two at 0.3 full-time equivalent rate.

Employment and conduct principles

During 2024-25, CSV continued to respect and uphold the Victorian Public Sector Employment Principles and Standards of fair and reasonable treatment, merit in employment, equal employment opportunity, upholding human rights, ensuring a reasonable avenue of redress, and fostering the development of a career public service. Employees have been correctly classified in workforce data collections.

CSV is committed to applying merit and equity principles when appointing employees. Selection processes ensure applicants are assessed fairly and equitably based on the key selection criteria and key accountabilities without discrimination. To better support this, during 2024-25, the updated CSV *Recruitment and selection policy* was released, an *Inclusive recruitment guide* was developed, and a new Confident Hiring: Skills for Managers training program was launched. A review of compliance learning expectations was also conducted and a re-set commenced as of 1 July 2025. This will ensure all core compliance modules (including Code of Conduct, Eliminating Sexual Harassment and Optimising Respect, Integrity Essentials, and Respect and Equality at Work) are assigned consistently, and with clearly defined due dates and refresher periods.

Performance against occupational health and safety measures

CSV is committed to protecting the health, safety and wellbeing of all employees, judicial officers and individuals undertaking work on its behalf or within court environments. We strive to maintain a safe and healthy workplace, while actively working to reduce the risk and impact of work-related injury and illness. Our approach is grounded in the core principles of occupational health and safety: prevention, early intervention, effective response and recovery.

The incident rate per 100 full-time equivalent increased from 14.8 in 2023-24 to 19.2 in 2024-25. While this rise is notable, it is important to recognise that approximately 43 per cent of reported incidents were related to hazards and near misses. This reflects a positive shift towards proactive risk identification and early intervention. CSV actively promotes a strong reporting culture,

encouraging both employees and court users to report potential hazards, near misses and accidents. This approach is a key component of our safety strategy, aimed at fostering a safer environment through increased awareness and timely risk management.

Improved harm prevention and early intervention opportunities have led to reduced claim activity in 2024-25. There were 20 standard workers compensation claims lodged during 2024-25 compared with 26 claims for the previous financial year. The number of claims exceeding 13 weeks of paid compensation during 2024-25 was seven, down from 14 in 2023-24. Average claim costs have also continued to decrease, down by approximately 19 per cent between 2023-24 and 2024-25.

Table 10: Performance against occupational health and safety measures

Measure	KPI	2022-23	2023-24	2024-25
Incidents	Number of incidents ¹	256	435	607
Incidents	Rate per 100 full-time equivalent ²	7.6	14.8	19.2
Incidents	Number of incidents requiring first aid and/ or further medical treatment	123	162	179
Claims ³	Number of standard claims	17	26	20
Claims ³	Rate per 100 full-time equivalent	0.50990	0.88219	0.63271
Claims ³	Number of lost time claims	8	17	5
Claims ³	Rate per 100 full-time equivalent	0.23995	0.57682	0.15818
Claims ³	Number of claims exceeding 13 weeks	5	14	7
Claims ³	Rate per 100 full-time equivalent	0.14997	0.47050	0.22145
Fatalities ³	Fatality claims	0	0	0
Claims costs ³	Average cost per standard claim ⁴	\$221,333	\$160,613	\$129,311
Return to work	Percentage claims with RTW plan > 30 days	100%	100%	100%
Management commitment	Evidence of occupational health and safety policy statement, occupational health and safety objectives, regular reporting to senior management of occupational health and safety, and occupational health and safety plans (signed by Chief Executive Officer or equivalent)	Completed	Completed	Completed
Management commitment	Evidence of occupational health and safety criteria(s) in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed

Measure	KPI	2022-23	2023-24	2024-25
Consultation and participation	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs)	Completed	Completed	Completed
Consultation and participation	Compliance with agreed structure on DWGs, HSRs and IRPs ⁵	Completed	Completed	Completed
Risk management	Number of improvement notices issued across CSV by WorkSafe	1	0	1

Notes:

(1) Includes employees and court users.

(2) Full-time equivalent is based on number of employee incidents only.

(3) WorkSafe Victoria data for 2024-25 was received on 15 July 2025.

(4) The average claim costs reported each financial year is subject to change as costs vary over time to incorporate payments made to date and estimated future payments.

(5) In areas where there are no designated workgroups and health and safety representatives, alternative consultation arrangements have been implemented.

HEALTH, SAFETY AND WELLBEING INTERVENTIONS DURING 2024-25

- CSV has continued to invest in employee capability and leadership, strengthening in-house expertise that delivers responsive, evidence-based support to jurisdictions. This support ensures the integration of relevant legislation, regulations and standards into operational practice, promoting consistent and compliant health, safety and wellbeing outcomes. In addition, targeted learning and development offerings across jurisdictions are helping to build a strong, adaptable workforce equipped to effectively manage health and safety risks.
- A successful budget bid to the Victorian Legal Services Board and Commissioner enabled CSV to prioritise the replacement of its Accident and Incident Reporting System (AIRS). The new system is expected to be implemented during the 2025-26 financial year, supporting enhanced incident reporting and safety management capabilities. In the interim, improvements were made to simplify AIRS requirements for reporting and managing incidents, enhancing usability and supporting more effective safety outcomes.
- The Peer Support Program continues to be a highly utilised support service for CSV employees. As of June 2025, the program had 50 trained Peer Supporters with representation across each jurisdiction. In the past financial year, the program reported 186 contacts.
- Exposure to workplace violence and aggression (OVA) remains a significant operational challenge for CSV. To address this, targeted training and guidance were introduced through the Report=Support campaign, which was launched in January 2025 and developed in close collaboration with jurisdictional CEOs. Since its launch, the campaign has led to a measurable increase in incident reporting and enhanced the quality of investigations, enabling more accurate trend analysis and more strategic, informed responses to OVA.
- A new team has been integrated into the Health and Safety function to focus on psychosocial risk management. Working collaboratively with all jurisdictions, the team is implementing a consistent, risk-based approach to identifying and managing psychosocial hazards in preparation for the new Victorian regulations, which will take effect from 1 December 2025.

SECTION 4:

Other disclosures

Local Jobs First

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

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

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

PROJECTS COMMENCED – LOCAL JOBS FIRST STANDARD

During 2024-25, CSV did not commence any Local Jobs First standard projects.

PROJECTS COMPLETED – LOCAL JOBS FIRST STANDARD

During 2024-25, CSV did not complete any Local Jobs First standard projects.

PROJECTS COMMENCED – LOCAL JOBS FIRST STRATEGIC

During 2024-25, CSV commenced one Local Jobs First strategic project totalling \$59 million. This project was in metropolitan Melbourne, with a commitment of 82 per cent of local content. There were no projects commenced that occurred statewide or in regional Victoria. The MPSG applied to the one metropolitan Melbourne project. Three hundred and thirty-eight small to medium-sized businesses were engaged through the supply chain on commenced strategic projects.

PROJECTS COMPLETED – LOCAL JOBS FIRST STRATEGIC

During 2024-25, CSV did not complete any Local Jobs First strategic projects.

REPORTING REQUIREMENTS – GRANTS

There were no grants during 2024-25 that entailed a conversation with the Industry Capability Network (Victoria) Ltd.

Social procurement

In 2018, the Victorian Government released the *Social procurement framework* (SPF), setting out objectives for leveraging maximum value from the Victorian Government's significant buying power to deliver improved social, economic and environmental outcomes for Victorians.

The framework applies to all of Victoria's procurement activity, covering goods, services and construction. It also builds on and complements other government initiatives that support Victorians to realise their full potential. This includes Aboriginal businesses, social enterprises, people with disability, women and the long-term unemployed, as well as initiatives that address climate change.

CSV is required to report on its social procurement progress under the whole of Victorian Government SPF. This reporting allows CSV to measure their achievements, track progress against the *Social procurement strategy* and establish a baseline for future growth.

To measure CSV's engagement under the SPF, CSV used data from the Department of Government Services called an 'ABN wash'. This tool processes data from Oracle to identify and calculate CSV's direct spending with suppliers registered under the SPF. The results from the ABN wash show CSV's expenditure with the following cohorts.

Table 11: Social procurement activities 2024-25

Number of suppliers engaged	Cohort	Total amount spent (direct spend) (excluding GST)
20	Social benefit suppliers	\$151,122.78
13	Victorian Aboriginal businesses	\$84,532
5	Victorian social enterprises (SE)	\$3,697.78
6	Victorian SE (led by a mission for people with disability) and Australian Disability Enterprises	\$66,308.78
0	Victorian SE (led by a mission for job readiness and employment of Victorian priority jobseekers)	\$0

Compliance with *Building Act 1993*

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

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

SCOPE OF PROPERTIES

CSV manages a diverse asset base of 58 owned facilities that range from major purpose-built court buildings concentrated in the CBD and metropolitan Melbourne to single-room court facilities dispersed throughout regional Victoria. Forty-three facilities are in regional areas and 17 are heritage listed. Thirty-six facilities are over 50 years old, and 20 facilities are over 100 years old.

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

NEW AND EXISTING BUILDING STANDARDS

During 2024-25, CSV conducted 47 projects in court locations across Victoria, including 10 projects in the CBD, 23 in metropolitan Melbourne, 11 in regional Victoria and three projects that spanned all regions. All new work and redevelopment of existing properties are carried out to conform to current building regulations and the provisions of the Building Act.

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

MAINTENANCE OF OWNED FACILITIES

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

An asset management plan has been completed for all CSV assets. The asset management plan details the strategies, plans and activities necessary to identify, manage and control these assets to ensure optimal asset utilisation and reliable operation for the lowest lifecycle cost.

The asset management plan sets out operational plans, maintenance plans, condition monitoring and forward investment plans for CSV assets. The plan is reviewed annually.

CSV receives maintenance statements from contractors, ensuring evidence-based asset compliance by auditing all maintenance logbooks, records and databases and providing the annual essential safety measures report for each facility.

In 2024-25, any identified and prioritised non-compliances were scheduled to be undertaken as part of the upgrade works across all facilities.

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

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

To date, no emergency or building orders have been issued concerning CSV-owned facilities.

Asset Management Accountability Framework maturity assessment

The Asset Management Accountability Framework is the Victorian Government's policy framework for asset management. The Asset Management Accountability Framework is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. The following sections summarise CSV's assessment of maturity against the Asset Management Accountability Framework requirements for 2024-25.

CSV's target maturity rating is 'competence', meaning systems and processes are fully in place, consistently applied and systematically meeting the Asset Management Accountability Framework requirement. This includes a continuous improvement process to expand system performance above the minimum requirements of Asset Management Accountability Framework.

In line with the Standing Directions 2018 issued under the *Financial Management Act 1994*, CSV is required to attest annually to its compliance with the requirements of the Asset Management Accountability Framework. Further to annual attestations by CSV, an Asset Management Accountability Framework self-assessment must be conducted once every three years.

CSV completed the self-assessment in 2023-24. In 2024-25 an attestation was completed, utilising the 2023-24 assessment as a baseline for comparison. The attestation conducted in 2024-25 confirms that CSV is fully compliant in its obligations to comply with the Asset Management Accountability Framework.

The internal review made the following conclusions:

- There are no material compliance deficiencies when measured against the Asset Management Accountability Framework, and CSV can demonstrate compliance with all 41 mandatory requirements.
- CSV has demonstrated strong commitment to continuously improving its Asset Management Accountability Framework application and effectiveness.
- CSV has made progress in addressing the recommendations for improvement in the 2024 Asset Management Accountability Framework maturity assessment.

CSV will conduct a further attestation in June 2026. The next self-assessment will be completed in June 2027, in line with the Standing Directions made under Standing Direction 5.1.2.

Disclosure of emergency procurement

In 2024-25, CSV did not activate any emergency procurement.

Disclosure of procurement complaints

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

No procurement complaints were received by CSV in 2024-25.

Environmental performance

CSV aligns with the Victorian Government's environmental policies, strategies and pledge commitments and is focused on reducing its environmental footprint to support the goal of achieving net zero emissions by 2045. CSV's operations are guided by key legislation, including:

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

In addition, CSV participates in government-led climate and sustainability forums to stay informed of developments in climate science and industry best practice.

Key actions for 2024-25 include the following:

- CSV completed its first organisation-wide climate risk and scenario analysis, covering owned and leased court facilities across Victoria. The assessment found that extreme heat, bushfire and flood risks are projected to rise significantly by 2050 and 2085, with financial modelling indicating substantial direct and indirect impacts under a high-emissions climate scenario.
- A detailed study of court assets was undertaken to understand the cost of electrification. The analysis showed that more than 40 per cent of facilities still rely on natural gas, and that transitioning to fully electric operations will require significant investment across the portfolio.
- The reporting scope was expanded this reporting period beyond the minimum requirements for Tier 3 organisations under FRD24. It now includes water consumption, paper and e-waste, providing a more comprehensive view of CSV's environmental impacts.
- Electric vehicles were added to both the pool and the executive and judicial approved vehicle lists. Mechanisms were also established to support reimbursement for public charging, and two electric vehicle leases were taken up during this reporting period.

Through these actions, CSV has built a clearer understanding of the climate risks facing its assets and the scale of investment needed to adapt and decarbonise. It has also improved the accuracy of its emissions footprint by broadening the scope of reporting to cover a wider range of environmental impacts.

CLIMATE-RELATED RISK DISCLOSURE STATEMENT

CSV recognises that climate change presents material risks to its infrastructure, operations, service delivery and long-term resilience. In early 2025, CSV completed its first organisation-wide climate risk and scenario analysis, assessing both physical and transitional risks across its owned and leased court locations. The assessment used two climate scenarios aligned with international modelling pathways. These included a high-emissions pathway (SSP5 8.5) and a net zero pathway (SSP1 1.9). Risk modelling was undertaken for the years 2030, 2050 and 2085.

The analysis found that extreme heat and bushfire risk pose the greatest threat to the operation and sustainability of court infrastructure, particularly in regional areas. By 2085, 79 per cent of court locations are projected to face very high exposure to temperature increases and more than 70 per cent will be exposed to fire risk. Financial modelling estimated significant direct and indirect losses associated with climate hazards under a high emission climate scenario.

In parallel, CSV completed a climate risk maturity self-assessment, with results pointing to low to emerging levels of maturity across several areas. Key gaps include organisation-wide governance, integration of climate risk into organisational planning, and limited staff capability and resources to support effective climate action.

During 2025 and 2026, CSV will begin integrating climate risks into its organisational risk profile, establish a Sustainability Steering Committee and prioritise planning and adaptation measures at high-risk sites.

OUR REPORTING APPROACH

All government entities are required to report on both office and non-office activities across key environmental indicators in their annual reports. CSV aligns with the government's FRD 24 directive for Tier 3 organisations by reporting on indicators such as energy consumption, transportation and greenhouse gas emissions. While Tier 3 organisations are not required to report on water consumption, waste or paper use, CSV has chosen to expand its reporting to include these additional elements. This provides a more comprehensive picture of environmental impacts and reflects CSV's commitment to strengthening transparency and accountability. Over time, CSV also plans to progressively broaden the scope of reporting to capture a wider range of emissions sources and continue improving the accuracy and coverage of reported data.

REPORTING PERIOD

This reporting cycle, CSV adopted the fringe benefits tax year, covering 1 April to 31 March, as the basis for environmental reporting. To reflect this change, performance metrics for 2023-24 and 2022-23 have been recalculated to align with the new reporting period. As a result, some figures in this report differ from those published in earlier annual reports. Under the previous financial year cycle, utility billing timelines often meant actual data was not available in time, which required reliance on estimated figures. The new approach improves accuracy and provides a clearer picture of environmental performance.

ORGANISATIONAL BOUNDARY

CSV defines its environmental reporting boundaries by applying the operational control approach as outlined in the Greenhouse Gas Protocol Corporate Standard. Data is collected for all operations and assets under CSV's operational control, owned and leased premises including court houses and offices, as well as its vehicle fleet. This includes pool vehicles, which are shared cars available for work purposes, and judicial/executive vehicles, leased exclusively by judges and executives for both work-related and personal use.

The organisational boundary covers CSV's corporate functions (Jurisdiction Services) and its jurisdictions, including:

- Supreme Court of Victoria
- County Court of Victoria
- Magistrates' Court of Victoria, including the Children's Court of Victoria
- VCAT
- Coroners Court of Victoria
- Judicial College of Victoria.

Sites excluded from the organisational boundary are locations with minimal full-time equivalent (FTE) staff presence that are housed within another department's facility and sites occupied less than 5 per cent of the year, such as occasional hearings conducted from leased council buildings. These have been excluded due to their marginal impact and the difficulty of obtaining accurate data.

DATA SOURCES

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

The greenhouse gas inventory has been compiled following the National Greenhouse Accounts Factors 2024, as updated by the Department of Energy, Environment and Climate Action.

Please note: all figures presented in this section have been rounded to the nearest significant value.

SCOPE

CSV reports its greenhouse gas emissions categorised by scopes in accordance with national reporting standards:

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

ELECTRICITY PRODUCTION AND CONSUMPTION

CSV relies on electricity as a critical utility to operate its offices and court facilities. During the reporting period, total electricity consumption was 20,597 megawatt hours (MWh), representing a 2 per cent decrease compared with the previous year. This reduction occurred despite a 3 per cent increase in gross floor area due to the completion of Wyndham Law Courts and Magistrates' Court Victoria's new Court Integrated Services Program facility. The decrease is likely partly attributable to recent equipment upgrades and optimisation of building systems, including improved use of building management systems. In addition, Magistrates' Court Victoria amended operating hours across several regional courts, with some now operating only on sitting days.

This year, 2 per cent of electricity data was estimated, a decrease from 5 per cent in the previous reporting period. Metered data covers

98 per cent of sites using electricity, representing accommodation for 99 per cent of FTE staff.

Total on-site solar generation was 52 MWh, a 58 per cent decrease from the previous reporting period. This reduction was the result of technical issues affecting several solar panel systems at Bendigo Law Courts during the year. Despite the lower solar generation, total renewable energy and offsets remained stable, with a slight increase of 1 per cent compared with last year. This was due to Bendigo Law Courts being supplied under a 100 per cent Green Power plan, combined with higher electricity purchases offsetting the reduction in on-site solar output.

The following table summarises total electricity consumption, on-site generation, installed solar capacity and electricity offsets across the CSV portfolio.

Table 12: Electricity use summary

Code	Description	2024-25	2023-24	2022-23
EL1	Total electricity consumption (MWh)	20,597	21,131	17,878
	Purchased electricity	20,545	21,004	17,878
	Self-generated	52	127	-
EL2	Total on-site electricity generated (MWh)	52	127	-
	Solar electricity	52	127	-
	Exports	0	0	-
EL3	Total on-site installed generation capacity (MW)	0.03	0.03	-
	Solar system	0.03	0.03	-
EL4	Total electricity offsets (MWh)	5,198	5,325	3,605
	Green power	1,397	1,381	244
	RPP (renewable power percentage in the grid)	3,800	3,944	3,361

Notes:

- (1) 2 per cent of the electricity consumption data has been estimated.
- (2) Figures reported in the annual report 2023-24 have been revised. These were initially based on estimates due to the unavailability of actual data at the time.
- (3) For FRD 24 reporting, tenancy energy use covers items such as tenancy power, lighting and supplementary air conditioning, while base building energy use, where CSV occupies part of a building, includes services such as air conditioning and lifts, apportioned by the occupied tenancy area. Where facilities are co-located with Victoria Police or the Victorian Institute of Forensic Medicine and share a single utility meter, utility consumption is estimated and apportioned according to the cost-recovery split method.
- (4) Where facilities are occupied less than 5 per cent of the year, such as occasional hearings conducted from leased council buildings, data has been excluded from reporting due to its marginal impact and difficulty in obtaining accurate figures.

(5) Total on-site installed solar generation capacity remained the same during this reporting period. However, it should be noted that the newly constructed Wyndham Law Courts does include on-site solar generation, though solar capacity data was not available for inclusion in this reporting cycle.

Actions undertaken

- Several building upgrade works were undertaken late in the reporting period to improve efficiency, including upgrades to lighting and heating, ventilation and air conditioning systems.
- All new court facilities, such as the newly constructed Wyndham Law Courts, are designed to be 100 per cent electric, equipped with solar panels and electric vehicle charging stations.

STATIONARY FUEL USE

CSV continues to rely on natural gas across part of its portfolio, primarily for space heating and domestic hot water. During 2024-25, total stationary fuel consumption was 26,317,048 megajoules (MJ), a 6.2 per cent decrease compared with the previous year. Approximately 40 per cent of CSV-owned and leased facilities still rely on natural gas. Data accounts for 96 per cent of sites using gas, representing accommodation for 98 per cent of FTE.

A total of 13 per cent of data was estimated, down from 23 per cent in the previous year. Most estimates were required due to delays associated with the transition to new state purchasing natural gas contracts on 1 January 2025.

The following table summarises total stationary fuel use and associated emissions across the portfolio.

Table 13: Stationary fuel use summary

Code	Description	2024-25	2023-24	2022-23
F1	Total fuels used in buildings and machinery (MJ)	26,317,048	28,084,921	24,393,593
	Natural gas	26,317,048	28,084,921	24,393,593
F2	Total emissions from stationary fuel consumption (tonnes CO₂-e)	1,356	1,447	1,257
	Natural gas	1,356	1,447	1,257

Notes:

- (1) 13 per cent of the natural gas consumption data has been estimated.
- (2) Figures reported in the annual report 2023-24 have been revised. These were initially based on estimates due to the unavailability of actual data at the time.
- (3) For FRD 24 reporting, tenancy energy use covers items such as tenancy power, lighting, and supplementary air conditioning, while base building energy use, where CSV occupies part of a building, includes services such as air conditioning and lifts, apportioned by the occupied tenancy area. Where facilities are co-located with Victoria Police or the Victorian Institute of Forensic Medicine and share a single utility meter, utility consumption is estimated and apportioned according to the cost-recovery split method.

Actions undertaken

- CSV closed 22 per cent of its gas accounts during the reporting period as part of its efforts to electrify its portfolio.
- A portfolio-wide review was completed to catalogue current gas assets, including their age and condition, to support the Victorian Government's gas substitution roadmap.
- An external engineering firm was engaged to conduct feasibility studies across several of the 27 court-owned locations using gas. The studies aimed to better understand electrification costs and begin prioritising sites for the transition. This will help ensure CSV can meet the state's 2045 net zero target.
- All new law court facilities, such as the recently built Wyndham Law Courts, are designed to be fully electric, avoiding the use of natural gas.

TRANSPORTATION

CSV operates a vehicle fleet comprising of both pool vehicles, which are shared cars available for work purposes, and judicial/executive vehicles, which are leased exclusively by judges and executives for both work and personal use.

During the reporting period, the fleet size increased by 1 per cent, largely explained by a higher number of vehicle disposals and subsequent new leases. Lease renewals rose by around 10 per cent compared with the previous period, reflecting the natural three-year replacement cycle or renewal upon reaching 60,000 kilometres.

Total fuel consumption increased by 0.5 per cent, with 482,720 litres consumed across the fleet. At present, 56 per cent of vehicles rely solely on petrol (unchanged from last year), 17 per cent use diesel (a 15 per cent increase on the previous period), and

26 per cent are hybrids (a 7 per cent decrease). Importantly, this was the first year battery electric vehicles (BEVs) were added to the approved vehicle list for both pool and judicial/executive vehicles, with two BEV leases taken up during the reporting period.

Overall fleet emissions rose by 0.7 per cent compared with the previous period, largely due to a 12 per cent increase in total kilometres travelled and a notable change in fuel use, with a 28 per cent decline in E10 petrol consumption. In contrast, emissions from air transport decreased by 25 per cent, reflecting fewer work-related flights during the reporting period.

The following tables summarise CSV's fleet composition, energy consumption and associated greenhouse gas emissions.

Table 14: CSV fleet – vehicle types

Vehicle type	Pool vehicles	Executive vehicles
3-cylinder petrol	0 (0%)	7 (2.3%)
4-cylinder petrol	79 (40.9%)	182 (58.7%)
6-cylinder petrol	10 (5.2%)	5 (1.6%)
4-cylinder diesel	32 (16.6%)	53 (17.1%)
5-cylinder diesel	1 (0.5%)	0 (0%)
3-cylinder petrol – hybrid	0 (0%)	4 (1.3%)
4-cylinder petrol – hybrid	68 (35.2%)	51 (16.5%)
PHEV	3 (1.6%)	6 (1.9%)
BEV	0 (0%)	2 (0.6%)
Total (vehicles)	193 (100%)	310 (100%)

Code	Description	2024-25	2023-24	2022-23
T1	Total energy used in transportation segmented by fuel type (MJ)			
	Gasoline/petrol	10,082,762	9,834,559	9,730,906
	Hybrid gasoline	2,841,644	3,032,836	3,282,188
	PHEV gasoline	171,465	246,141	178,343
	Petrol E10	38,569	53,217	56,503
	Total petrol	13,134,440	13,166,752	13,247,939
	Diesel	3,807,354	3,669,748	3,946,561
	Total energy used in transportation (vehicle fleet) (MJ)	16,941,794	16,836,500	17,194,500

T2	Number and proportion of vehicles in the organisational boundary (number and percentage)	503 (100%)	499 (100%)	490 (100%)
	Petrol – unleaded	283 (56.3%)	285 (57.1%)	290 (59.2%)
	Diesel	86 (17.1%)	75 (15.0%)	74 (15.1%)
	Hybrid	123 (24.5%)	132 (26.5%)	121 (24.7%)
	PHEV	9 (1.8%)	7 (1.4%)	5 (1.0%)
	BEV	2 (0.4%)	0 (0%)	0 (0%)
T3	Total greenhouse gas emissions from vehicle fleet segmented by fuel type (tonnes CO₂-e)			
	Gasoline/petrol	682	665	658
	Hybrid gasoline	192	205	222
	PHEV gasoline	12	17	12
	Petrol E10	2	3	3
	Total petrol	888	890	895
	Diesel	268	258	278
	Total greenhouse gas emissions from transportation (vehicle fleet) (tonnes CO₂-e)	1,156	1,148	1,173
T4	Total distance travelled by commercial air travel (km)	440,853	589,008	517,621
	Total vehicle travel associated with entity operations (1,000 km)	6,138	5,498	6,029
	Greenhouse gas emissions from vehicle fleet (tonnes CO ₂ -e per 1,000 km)	0.19	0.21	0.19

Notes:

- (1) All vehicles fall under the 'passenger' category.
 (2) All data comes from fuel card providers, with no estimated values included.

Actions undertaken

- BEVs were formally added to the approved vehicle list for both pool and judicial/executive vehicles, with two leases taken up in this reporting period.
- A reimbursement mechanism was introduced to enable staff to use public charging stations.
- New travel software was launched to better track both fuel consumption and kilometres travelled.
- Electric vehicle chargers continue to be installed at new court facilities, such as Wyndham Law Courts and at the new VCAT accommodations (currently under construction).

TOTAL ENERGY USE

Overall, total energy consumption amounted to 117,409,189 megajoules (MJ) during the reporting period. Net energy use (excluding renewable energy) was 103,539,197 MJ, a 2.6 per cent decrease compared with the previous year. This reduction reflects lower electricity and natural gas consumption, offset slightly by an increase in transport fuel use.

Despite the decrease in overall energy use, energy consumption per FTE increased by 5.9 per cent, driven by an 8 per cent decrease in FTE across

the Courts Group. In contrast, energy consumption per square metre decreased by 4.8 per cent, largely due to a 3 per cent increase in total floor area following the completion of new facilities during this reporting period.

The following table summarises total energy use and normalised consumption across the portfolio.

Table 15: Total energy use summary

Code	Description	2024-25	2023-24	2022-23
E1	Total energy usage from fuels (MJ) (F1+T1)	43,258,841	44,921,422	41,588,092
	Total energy usage from stationary fuels (F1) (MJ)	26,317,048	28,084,921	24,393,593
	Total energy usage from transport (T1) (MJ)	16,941,794	16,836,500	17,194,500
E2	Total energy usage from electricity (MJ)	74,150,348	76,071,324	64,362,317
E3	Total energy usage segmented by renewable and non-renewable sources (MJ)			
	Total energy renewable	13,869,991	14,656,370	12,100,115
	Total energy non-renewable (E1 + E2 - E3 renewable)	103,539,197	106,336,376	93,850,294
E4	Total unites of energy used normalised			
	Total energy used normalised by FTE (MJ/FTE)	37,059	35,341	30,523
	Total energy used normalised by area (MJ/M2)	385	409	369

Notes:

(1) FTE decreased by 8 per cent from 2023-24 to 2024-25.

(2) Gross floor area increased by 3 per cent from 2023-24 to 2024-25

SUMMARY OF GREENHOUSE GAS EMISSIONS

The following summary provides a breakdown of emissions from electricity, gas and transport, expressed in tonnes of CO₂-equivalent (CO₂-e). Data is reported on the fringe benefits tax year basis (1 April to 31 March) for all years shown. Figures have been rounded to the nearest significant value.

In 2024-25, total net greenhouse gas emissions were 17,443 tonnes CO₂-e, representing a modest reduction of 1.8 per cent compared with the previous year. This outcome reflects a combination

of factors, including reduced natural gas use and lower air travel emissions, offset by higher vehicle fleet fuel use and the addition of paper-related emissions. Scope 1 emissions from stationary fuels fell by 6.3 per cent in line with ongoing electrification efforts, while scope 2 (electricity-related) emissions decreased by 3.1 per cent. Scope 3 emissions increased, however, largely because paper-related emissions were reported for the first time this year, alongside higher indirect stationary energy use.

Table 16: Total greenhouse gas emissions summary

Code	Description	2024-25	2023-24	2022-23
G1	Total scope one (direct) emissions (tonnes CO₂-e)	2,512	2,596	2,430
	Carbon dioxide	2,504	2,587	2,422
	Methane	3	3	3
	Nitrous oxide	5	5	5
	Scope 1 GHG emissions from stationary fuel (F2 scope 1) (tonnes CO ₂ -e)	1,356	1,447	1,257
	Scope 1 GHG emissions from vehicle fleet (T3 scope 1) (tonnes CO ₂ -e)	1,156	1,148	1,173
G2	Total scope 2 (indirect electricity) emissions (tonnes CO₂-e) – market-based	13,533	13,960	12,431
G3	Total scope three greenhouse gas emissions (tonnes CO₂-e)	2,680	2,473	2,145
	Commercial air travel	122	142	109
	Waste emissions	-	-	-
	Indirect emissions from stationary energy	1,903	1,854	1,650
	Indirect emissions from transport energy	414	431	346
	Paper emissions	184	-	-
	Water emissions	59	46	40
G(Opt)	Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO₂-e]	18,725	19,029	17,006
	Any reduction measures, offsets purchased (EL4-related)	-1,282	-1,272	-233
	Green power electricity	-1,282	-1,272	-233
	Net greenhouse gas emissions (tonnes CO ₂ -e)	17,443	17,757	16,774

Notes:

- (1) CSV currently reports on e-waste volumes for transparency, but e-waste is excluded from the greenhouse gas inventory because it does not result in reportable emissions under current accounting frameworks.

WATER USE

This is the first reporting period in which CSV has collected and disclosed water consumption data. For 2024-25, data was available for 78 per cent of the portfolio, covering 57 per cent of FTE. Total potable water consumption for the reporting period was 35,531 kilolitres (kL). Within this, approximately 14 per cent of the data was estimated due to known billing issues with Greater Western Water.

Given this is the first year of collection, historic water data for 2022-23 and 2023-24 should be

treated as indicative only, as it is likely incomplete. Estimates have been made where possible. The results show a 29 per cent increase in water consumption in 2024-25 compared with the previous year. This increase is partly attributable to improved data coverage compared with earlier years, as well as a particularly warm and dry summer period that drove higher demand for garden irrigation.

The following table summarises total and normalised water use across the portfolio.

Table 17: Water use summary

Code	Description	2024-25	2023-24	2022-23
W1	Total units of water consumed (kL)	35,531	27,503	22,951
	Potable water (kL)	35,531	27,503	22,951
W2	Units of metered water consumed normalised			
	Water per unit of FRD FTE (kL/FRD FTE)	13.10	9.33	7.89
	Water per unit of floor space (kL/m2)	0.14	0.11	0.10

Notes:

- (1) For FRD 24 reporting, water data is only included where reliable billing information is available. Some leased tenancies do not provide water data to occupants and therefore cannot be reported. In cases where shared metering exists but data cannot be separated or obtained, water use has not been included in this disclosure.
- (2) FTE decreased by 8 per cent from 2023-24 to 2024-25.
- (3) Gross floor area increased by 3 per cent from the previous reporting period.

WASTE AND RECYCLING

This reporting period marks the first year that CSV has begun to formally capture and track waste data. The initial focus has been on e-waste, with a broader program for general and commingled waste to be incorporated in future reporting cycles.

CSV launched its e-waste program in December 2023. The program enables end-of-life technology devices to be responsibly recycled, creating both environmental and financial benefits. Since its introduction, a total of 163 devices have been

recycled, resulting in an estimated 22,715 kilograms of carbon dioxide equivalent avoided.

The program also provides a financial return through Telstra, with recycled devices generating account credit. In 2024-25, this resulted in \$15,645 in credit, reducing future telecommunications costs.

The following table summarises CSV’s e-waste performance for the reporting period.

Table 18: e-waste performance summary

Code	Description	2024-25	2023-24	2022-23
WR1	Total units of waste disposed (kg)	69	11	-
	E-waste	69	11	-
WR4	Recycling rate (e-waste) (%)	100%	100%	-
	Weight of recyclable and organic materials (kg)	69	11	

Notes:

- (1) The e-waste program applies across the whole Courts Group, covering all jurisdictions supported by CSV.
- (2) CSV established a new cleaning and waste contract in September 2024, appointing two suppliers to manage services across the Courts Group. As the contract commenced late in the reporting period, there was insufficient data available to include general and commingled waste streams in this year’s disclosures. Comprehensive reporting is expected in future years as data collection and monitoring systems mature.

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE

During 2024-25, NABERS assessments were completed for a number of leased CSV facilities where the landlord has undertaken a rating, either voluntarily or as part of a Green Lease Schedule requirement. Around 10 per cent of leased buildings in the CSV portfolio currently include a Green Lease Schedule.

The table below summarises the ratings for sites assessed in this reporting period.

Table 19: Summary of NABERS ratings for leased assets

Building name	NABERS rating scope	NABERS rating type	Stars
14-16 Mason Street	Base building rating	Energy	5.0
14-16 Mason Street	Base building rating	Water	4.0
181 William Street	Base building rating	Energy	5.5
181 William Street	Base building rating	Water	5.0
350 Queen Street	Base building rating	Energy	4.5
350 Queen Street	Base building rating	Water	3.5
451 Little Bourke Street	Base building rating	Energy	4.0
414 Latrobe Street	Base building rating	Energy	4.0
414 Latrobe Street	Base building rating	Water	4.5
555 Lonsdale Street	Base building rating	Energy	5.0
555 Lonsdale Street	Base building rating	Water	4.5
55 King Street	Base building rating	Energy	5.0
55 King Street	Tenancy rating	Energy	5.5
55 King Street	Whole building rating	Water	5.5
55 King Street	Whole building rating	Indoor environment	5.0

Notes:

- (1) The results are limited to leased buildings predominantly used as offices, or to mixed-use facilities where landlords have undertaken a NABERS assessment.
- (2) Courthouses have only recently become eligible for NABERS assessments, following the release of a new tool tailored to the justice sector. CSV will look to expand the scope of NABERS reporting in future years as additional sites are assessed.

Beyond these leased sites, CSV continues to embed sustainable design principles in its new facilities.

CSV is preparing to open its newest facility at Wyndham, a 23,825 square metre development that represents one of the most significant court projects in recent years. The building is on track to achieve a 6 Star Green Star Rating, reflecting best practice in sustainable design. It has been designed to operate as a fully electric facility, with solar energy generation and dedicated electric vehicle charging facilities for staff and judiciary.

In addition, new accommodation for VCAT is underway in a leased property owned by Charter Hall. The fit out is designed to achieve a 5 Star Green Star Office Interiors certification and has been shaped through a research and co-design process that placed accessibility and inclusivity at the centre of the design. This approach, which prioritised the perspectives of people with disabilities and those vulnerable to exclusion, was recognised with a Good Design Award in 2024 for its innovative contribution to civic infrastructure.

Government advertising expenditure

CSV did not conduct any advertising campaign in the financial year 2024-25.

Compliance with the DataVic access policy

Consistent with the DataVic access policy issued by the Victorian Government in 2012, the information included in this annual report will be available on our website in machine-readable format.

Compliance with the Public Interest Disclosures Act

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

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

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

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

REPORTING PROCEDURES

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

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

Melbourne Vic 3000
Telephone: 1300 735 135
IBAC website: www.ibac.vic.gov.au

FURTHER INFORMATION

CSV's *Making and handling public interest disclosures policy* provides further information about what constitutes improper conduct, how to make a disclosure, what happens when a disclosure is made, the protections and support available to disclosers and the support available to a CSV employee who is being investigated.

To request a copy of the policy, please email feedback@courts.vic.gov.au.

Compliance with the Carers Recognition Act

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

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

The *Court Services Victoria gender equality action plan 2021-2025* includes actions to regularise flexible working arrangements and provide additional supports for employees with family and/or caring responsibilities. Key initiatives during 2024-25 include the development of the *Diversity statement* (November 2024), *Inclusive recruitment guide* (January 2025), *Lactation break guide* to support parents returning from parental leave (March 2025) and the introduction of a new Employee Wellbeing Service provider, PeopleSense by Altius (April 2025). PeopleSense provides employees and their immediate family members with access to counselling and psychology services including disability and carer support.

Consultancy expenditure

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

In 2024-25, there were 24 consultants engaged across 26 engagements where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2024-25 in relation to these consultancies is \$3.1 million (excluding GST).

Table 20: Consultancies valued at \$10,000 or greater

Consultant	Description	Total approved project fee \$ (excluding GST)	Expenditure \$ (excluding GST)	Future expenditure \$ (excluding GST)
Are-Able Limited	Youth, Disability, Cautioning and Diversion Pilot Program	309,091	154,545	154,545
Avance Logic Pty Ltd	Magistrates' Court of Victoria health and wellbeing services business case	41,862	41,862	N/A
Brian Stevens Consultancy	Magistrates' Court of Victoria self-determination cultural change plan	53,820	31,395	N/A
Cube Group Management Consulting (Australia) Pty Ltd	Magistrates' Court of Victoria Family Violence and Court-Mandated Counselling Order Program modelling	392,273	136,123	4,787
Cube Group Management Consulting (Australia) Pty Ltd	Magistrates' Court of Victoria health, wellbeing and safety plan 2024-2026	65,575	34,281	3,507
Cypres24	Physical security review and gap analysis	90,000	90,000	N/A
D2i Consulting Pty Ltd	County Court of Victoria Koori data strategy	41,125	28,000	13,125
Elizabeth Grainger	Cyber security business case services	12,250	12,250	N/A
Human Habitats Pty Ltd	Town planning advisory services Wyndham Law Court	45,456	2,708	17,290
Idea Science Pty Ltd	Senior functional dynamics business analyst services	150,000	144,144	5,856
Kendo Australia Pty Ltd	Project management and advisory services for Court Services Victoria shared service model	189,975	61,725	N/A
Kerstin Thompson Architects Pty Ltd	Design framework for Supreme Court heritage sites	1,094,401	349,630	20,875
Maverick Advisors	Major projects commercial advisory services	686,057	686,057	N/A

Maverick Advisors	VCAT long-term accommodation project advisory support services	419,597	216,528	203,069
N 2 Advisory Pty Ltd	Victorian Civil and Administrative Tribunal long-term accommodation program scope and risk advisory services	177,816	102,858	N/A
Orbital Projects Pte Ltd	Supreme Court of Victoria IT Transformation Project management	363,600	213,600	6,000
PMCap	IT technical solution expertise, leadership and advice services for the Case Management System project	837,409	82,325	42,194
RixStewart Pty Ltd	County Court of Victoria future accommodation and service needs	66,012	22,537	N/A
Rooftop Social	Evaluation of Magistrates' Court of Victoria Court-Mandated Counselling Order Program	389,043	216,567	N/A
Salient Consulting	Security and risk management review	90,000	90,000	N/A
Senate SHJ	Court Services of Victoria communications professional development	45,000	22,500	22,500
Sunrise Advisory Pty Ltd	Court Services Victoria procurement transformation	400,000	40,568	N/A
The People Paradox	County Court of Victoria Health and Wellbeing Program development and implementation	22,500	19,273	N/A
ThinkPlace Australia Pty Ltd	Services agreement for co-design of AOD service provision in Magistrates' Court of Victoria Drug Court.	90,966	65,080	N/A
Tradewind Australia Pty Ltd	Specialised recruitment services for family violence locums	524,960	212,457	N/A
WTP Australia Pty Ltd	Wyndam Law Courts Master Programmer Program consult review	41,261	20,170	5,551
Total consultancy above \$10,000		6,640,049	3,097,183	499,299

DETAILS OF CONSULTANCIES VALUED UNDER \$10,000

In 2024-25, five consultancy organisations were engaged where the total fee payable to the individual consultancy engagement was less than \$10,000. Consultancies under \$10,000 totalled \$24,511 (excl. GST).

Disclosure of major contracts

CSV has disclosed, in accordance with the requirements of government policy and accompanying guidelines, six contracts greater than \$10 million in value entered during the financial year ending 30 June 2025.

Table 21: Contracts greater than \$10 Million

Company	Descriptions	Start date	End date	Contract value \$ (excluding GST)
Building Engineering	Head contract for the Broadmeadows SFVC expansion works awarded to Building Engineering	21/10/2024	12/8/2026	20,664,237.20
Cirka	Services agreement for cleaning services – Statewide Law Courts for region 1 CBD	1/7/2024	30/6/2027	19,102,980.00
Grace	Services agreement for records disposition services	1/6/2025	31/2/2035	10,205,048.15
Kane Constructions Pty Ltd	VCAT long-term accommodation fit-out works head contractor	3/2/2025	4/12/2025	58,500,000.00
Kane Constructions	Geelong SFVC expansion works head contractor	5/9/2024	4/2/2027	20,947,712.40
Menzies International (Aust) Pty Ltd	Services agreement for cleaning services Statewide Law Courts for regions 2 to 7	1/7/2024	30/6/2027	20,135,087.00

Information and communication technology expenditure

For the 2024-25 reporting period, CSV had a total information and communication technology (ICT) expenditure of \$90.6 million, with the details shown below.

Table 22: Information and communication technology expenditure

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business-as-usual (BAU) ICT expenditure	Non-business-as-usual (non-BAU) ICT expenditure	Operational expenditure	Capital expenditure
(\$ thousand)	(\$ thousand)	(\$ thousand)	(\$ thousand)
(Total)	(Total = operational expenditure and capital expenditure)		
62,310	28,280	5,742	22,538

Notes:

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

Reviews and studies expenditure

In 2024-25, there were seven reviews and studies undertaken with a total cost of \$607,502 (excluding GST). Details of individual reviews and studies are outlined below.⁽¹⁾

Name of the review (portfolio(s) and output(s)/ agency responsible)	Reasons for review/study	Terms of reference/scope
Electrification of court buildings feasibility study	To assess electrification options and define the scope of works and costs required to transition eight representative court sites from gas to electric energy systems.	Establish a baseline understanding of electrification requirements and constraints across eight sites, assess existing gas/electric infrastructure and identify pathways for transition. The study was intended to inform both the Victorian Gas Substitution Roadmap and CSV's internal electrification roadmap towards net zero by 2045.
Essential safety measures auditing of CSV buildings	Audit to ensure CSV is meeting its responsibilities under the <i>Building Act 1993</i> and Building Regulations 2018 to maintain essential safety measures within each of the facilities it manages/owns.	Site inspection, preparation and signing of the annual essential safety measures report for 52 CSV properties.
Evaluation of Yirramboi Murrup Aboriginal (YMA) Services	To provide a holistic picture of YMA services strengths, opportunities for improvements and community expectations of the service.	Evaluation of YMA services including: • an evaluation framework reflective of institutional expectations and community-defined priorities • trauma-informed, inclusive and respectful stakeholder consultations • desktop review • thematic analysis of community and stakeholder feedback, identifying patterns in experiences and values.
Evaluation of Court-Mandated Counselling Program (CMCOP)	To determine the effectiveness of the CMCOP model to meet accountability requirements and support the improvement, learnings, sustainability and adaptation of CMCOP.	Mixed methods process and outcomes evaluation between 2020-24 including: • evaluation framework • interim report • final report • learning engagements.
Physical security review and gap analysis	To strengthen the layered physical security controls applied at Victorian courts.	Desktop review, review of known and emerging physical security risks, site visits to comprehensively review physical security controls and gap analysis assessment of current and desired state for CSV physical security standards.
Security and risk management review	To ensure robust safety and security processes and policies are in place to protect judicial officers, CSV frontline staff and court users.	Desktop review, policy review, site visits and consultation with key CSV stakeholders and staff.

Anticipated outcomes	Estimated cost for the year (\$ excl. GST)	Final cost if completed (\$ excl. GST)	Publicly available Y/N
Feasibility report detailing: • inventory of gas-fired assets at selected sites • electrification options and supporting infrastructure needs • cost estimates to support internal roadmap development.	67,440	67,440	N – for internal use only
Inspection reports to identify areas of non-conformance and annual essential safety measures reports issued for all sites following rectification of non-conformance.	76,025	n/a	n/a
A final report that is accessible to both institutional and community audiences, and identifies what worked well, opportunities for improvement, recommendations for future consideration, and a focus on how findings can support better outcomes for families.	47,300	n/a	n/a
The evaluation will support an assessment of the effectiveness of the CMCOP model and help to identify opportunities to improve, adapt and sustain the program.	216,567	n/a	n/a
Recommendations to increase and strengthen physical security standards and controls including 12 security risk assessments, a consolidated physical security report and a physical security risk assessment tool.	90,000	90,000	N – public release poses a security risk to courts
Recommendations to strengthen CSV's risk management approach to maximise safety and security across Victorian courts.	90,000	90,000	N – public release poses a security risk to courts

Name of the review (portfolio(s) and output(s)/ agency responsible)	Reasons for review/study	Terms of reference/scope
Wyndam Law Courts construction: master program reviewer	Monitor progress of the WLC construction program as claimed by the main works contractor.	Provide a monthly review and assessment of the construction program provided by the main works contractor to ensure the construction program was in line with the contract and timelines.

Note:

- (1) Table does not include reviews or studies that may be commercial-in-confidence or commercially sensitive, or where the release may be detrimental to government operations (for example, by preempting the finalisation of policy decisions prior to their announcement by government).

Anticipated outcomes	Estimated cost for the year (\$ excl. GST)	Final cost if completed (\$ excl. GST)	Publicly available Y/N
Monthly reports to inform CSV of the construction program and contract.	20,170	35,710	N – for internal use only

Freedom of information

During 2024-25, CSV received 228 freedom of information requests. Of these:

- six were from the media and the remainder from members of the public
- 108 were requests for personal documents and 120 were non-personal requests.

Of the 228 requests received in 2024-25, 19 were valid under section 17 of the *Freedom of Information Act 1982* (Vic) (or became valid following clarification) and 209 were either invalid, transferred, not proceeded with or not processed.

As at 30 June 2025 of the total 228 requests, 218 were finalised and 10 were still in progress and carried over to the next financial year for processing.

Of the 17 freedom of information decisions made during the 12 months ending 30 June 2025, all were made within the 30-day statutory period, or an extended period as agreed with the applicant.

During 2024-25, CSV finalised an additional six freedom of information requests received in 2023-24. Of these, three were valid and processed accordingly and three were invalid.

During 2024-25, six requests were subject to a complaint or review by the Office of the Victorian Information Commissioner.

- The Office of the Victorian Information Commissioner accepted an application for review of a decision CSV made to refuse access to documents pursuant to the exemption in section 29B of the *Freedom of Information Act 1982* (Vic) for documents of CSV relating to the judicial or quasi-judicial functions of a court or tribunal. On 19 February 2025, the Office of the Victorian Information Commissioner notified CSV that it had reached the same decision as CSV and no further information was to be released in respect of the request.
- On two occasions, the Office of the Victorian Information Commissioner wrote to CSV to request an update in relation to freedom of information requests. In relation to the first request, CSV responded to advise that a response had been provided to the applicant three days after their request was made. In relation to the second request, CSV provided further information to assist the applicant to make a valid request, following which the applicant agreed to close the complaint.
- The Office of the Victorian Information Commissioner is currently undertaking reviews in respect of three decisions of CSV.

Table 23: Freedom of information outcomes

Freedom of information outcome	Number of requests
Court documents excluded from the <i>Freedom of Information Act 1982</i> by operation of section 6 or documents that are publicly available or available to the public for a fee (sections 14(1)(a) and 14(1)(b) of the <i>Freedom of Information Act 1982</i>)	156
Access granted in full	0
Access granted in part	6
Access denied	2
No document exists/no document located	3
Transferred to another agency pursuant to section 18 of the <i>Freedom of Information Act 1982</i>	16
Refused without identifying documents	4
Not proceeded with	29
Not processed	2
Withdrawn	0
In process as at 30 June 2025	10
Total outcomes	228

Notes:

- (1) 'Not proceeded with' indicates where CSV requested clarification and/or payment from the applicant but received no response within the specified timeframe, so CSV closed the request.
- (2) 'Not processed' indicates where CSV refused to process a request because the work involved in processing the request would unreasonably divert resources from CSV's other functions (section 25A(1) of the *Freedom of Information Act 1982*) in circumstances where an applicant did not engage in consultation to reduce the scope of their request.

COURT DOCUMENTS

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

MAKING A REQUEST

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

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

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

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

Further information regarding freedom of information can be found at the Victorian Information Commissioner website. CSV's part 2 information statement can be found on our website.

Court Services Victoria financial management compliance attestation statement

I, The Honourable Chief Justice Richard Niall, on behalf of the Responsible Body, certify that Court Services Victoria has no material compliance deficiency with respect to the applicable Standing Directions made under the *Financial Management Act 1994* and Instructions.



**The Honourable Chief Justice
Richard Niall
Chair of the Courts Council**
14 October 2025

Statement of availability of other information

Under Financial Reporting Direction (FRD) 22 standard disclosures in the report of operations, CSV is required to retain the following information for the 2024-25 financial year and make it available upon request (subject to freedom of information requirements, if applicable):

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

The information is available on request from:

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

Disclosure index

The *CSV annual report 2024-25* is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of CSV's compliance with statutory disclosures requirements.

MINISTERIAL DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS REPORT OF OPERATIONS

Charter and purpose

Legislation	Requirement	Page
FRD 22	Manner of establishment and the relevant ministers	6
FRD 22	Purpose, functions, powers and duties	6
FRD 8	Objectives, indicators and outputs	24
FRD 22	Key Initiatives and projects	14-23
FRD 22	Nature and range of services provided	14-23

Management and structure

Legislation	Requirement	Page
FRD 22	Organisational structure	7

Financial and other information

Legislation	Requirement	Page
FRD 8	Performance against output performance measures	25-28
FRD 8	Budget portfolio outcomes	30
FRD 10	Disclosure index	76-78
FRD 12	Disclosure of major contracts	66
FRD 15	Executive Officer disclosures	40-41
FRD 22	Employment and conduct principles	41
FRD 22	Occupational health and safety policy	42-43
FRD 22	Summary of the financial results for the year	29
FRD 22	Significant changes in financial position during the year	N/A
FRD 22	Major changes or factors affecting performance	N/A
FRD 22	Subsequent events	144
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i> (Vic)	72-73
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i> (Vic)	48
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i> (Vic)	63
FRD 22	Application and operation of the <i>Carers Recognition Act 2012</i> (Vic)	63
FRD 22	Details of consultancies over \$10,000	64-65
FRD 22	Details of consultancies under \$10,000	65
FRD 22	Disclosure of government advertising expenditure	63
FRD 22	Disclosure of information and communication technology expenditure	67

FRD 22	Asset Management Accountability Framework maturity assessment	49
FRD 22	Reviews and studies expenditure	68-70
FRD 22	Disclosure of procurement complaints	50
FRD 24	Reporting of office-based environmental impacts	50
FRD 25	Local Jobs First	46
FRD 29	Workforce data disclosures	36-39

Compliance attestation and declaration

Legislation	Requirement	Page
SD 5.143	Attestation for compliance with Ministerial Standing Direction	74
SD 5.2.3	Declaration in report of operations	3

FINANCIAL STATEMENTS

Declaration

Legislation	Requirement	Page
SD 5.2.2	Declaration in financial statements	81

Other requirements under Standing Direction 5.2

Legislation	Requirement	Page
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	81
SD 5.2.1(a)	Compliance with Ministerial Directions	81
SD 5.2.1(b)	Compliance with Model Financial Report	88-89

Other disclosures as required by Financial Reporting Directions in notes to the financial statements

Legislation	Requirement	Page
FRD 9	Departmental disclosure of administered assets and liabilities by activity	106-109
FRD 11	Disclosure of ex gratia expenses	141
FRD 13	Disclosure of parliamentary appropriations	92-94
FRD 21	Disclosures of responsible persons, executive officers and other personnel (contractors with significant management responsibilities) in the financial report	141
FRD 103	Non-financial physical assets	110-118
FRD 110	Cash flow statements	86
FRD 112	Defined benefit superannuation obligations	97

LEGISLATION

Legislation	Page
<i>Court Services Victoria Act 2014</i>	30
<i>Building Act 1993</i>	58
<i>Carers Recognition Act 2012</i>	63
<i>Financial Management Act 1994</i>	93
<i>Freedom of Information Act 1982</i>	72
<i>Local Jobs First Act 2003</i>	56
<i>Public Interest Disclosures Act 2012</i>	63

SECTION 5:

Financial Statements

For the financial year ended 30 June 2025

How this report is structured

CSV has presented its audited general purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with the information about CSV's stewardship of resources entrusted to it.

Contents

Declaration in the financial statements	81	7. How we financed our operations	122
Comprehensive operating statement	84	7.1 Lease liabilities (CSV as lessee)	123
Balance sheet	85	7.2 Cash flow information and balances	125
Cash flow statement	86	7.3 Trust account balances	126
Statement of changes in equity	87	7.4 Commitments for expenditure	131
1. About this report	88	8. Financial instruments, contingencies and valuation judgements	132
2. Funding delivery of our services	90	8.1 Financial instruments specific disclosures	132
2.1 Summary of income that funds the delivery of our services	91	8.2 Contingent assets and contingent liabilities	137
2.2 Appropriations	91	8.3 Fair value determination	138
2.3 Summary of compliance with annual Parliamentary and special appropriations	92	9. Other disclosures	140
2.4 Income from transactions	95	9.1 Other economic flows included in net result	140
2.5 Annotated income agreements	95	9.2 Ex-gratia expenses	141
3. The cost of delivering services	96	9.3 Responsible persons	141
3.1 Expenses incurred in delivery of services	97	9.4 Remuneration of executives	142
3.2 Grants and other transfers	100	9.5 Key management personnel	143
3.3 Supplies and services	100	9.6 Remuneration of auditors	144
4. Disaggregated financial information by output	101	9.7 Subsequent events	144
4.1 CSV outputs – descriptions and objectives	101	9.8 Other accounting policies	144
4.2 Controlled items	102	9.9 Change in accounting policies	144
4.3 Administered (non-controlled) items	106	10. Glossary of technical terms and style conventions	145
5. Key assets to support service delivery	110		
5.1 Property, plant and equipment	111		
5.2 Intangible assets	118		
6. Other assets and liabilities	119		
6.1 Receivables	119		
6.2 Payables	120		
6.3 Other provisions	121		

Declaration in the financial statements

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of Court Services Victoria at 30 June 2025.

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

We authorise the attached financial statements for issue on 14 October 2025.



**The Honourable Chief Justice
Richard Niall**

Chair of the Courts Council
Court Services Victoria

Melbourne
14 October 2025



Louise Anderson
Chief Executive Officer
Court Services Victoria

Melbourne
14 October 2025



Peter Benns
Chief Finance Officer
Court Services Victoria

Melbourne
14 October 2025

Independent Auditor's Report

To the Courts Council of Court Services Victoria

Opinion	I have audited the financial report of Court Services Victoria which comprises the: • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement for changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of Court Services Victoria as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and Australian Accounting Standards-Simplified Disclosures.
Basis for opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of Court Services Victoria in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Courts Council's responsibilities for the financial report	The Courts Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Courts Council determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Courts Council is responsible for assessing Court Services Victoria's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

**Auditor's
responsibilities
for the audit
of the financial
report**

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

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

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

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



MELBOURNE
22 October 2025

Charlotte Jeffries
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

For the financial year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Continuing operations			
Income from transactions			
Output appropriations	2.1	622,211	569,831
Special appropriations	2.1	202,756	228,719
Grants	2.1	71,182	31,067
Total income from transactions		896,148	829,617
Expenses from transactions			
Employee expenses and Judicial Officer remuneration	3.1	555,593	529,757
Depreciation and amortisation	5.1	96,889	89,503
Interest expense on lease liabilities		2,236	1,818
Grants and other transfers	3.2	24,406	12,904
Supplies and services	3.3	202,748	202,737
Total expenses from transactions		881,872	836,720
Net result from transactions (net operating balance)		14,277	(7,103)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	9.1	1,588	(1,831)
Net gain/(loss) on financial instruments	9.1	(28)	15
Other gains/(losses) from other economic flows	9.1	310	980
Total other economic flows included in net result		1,870	(836)
Net result		16,147	(7,939)
Other economic flows – other comprehensive income			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus		-	(65,081)
Total other economic flows – other comprehensive income		-	(65,081)
Comprehensive result		16,147	(73,020)

The accompanying notes form part of these financial statements.

Balance sheet

As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Financial assets			
Cash and deposits	8.1	29,358	19,366
Receivables	6.1	115,342	109,914
Total financial assets		144,700	129,280
Non-financial assets			
Property, plant and equipment	5.1	1,790,804	1,704,073
Intangible assets	5.2	80,238	69,067
Prepayments		11,044	6,474
Non-financial physical assets classified as held for sale		325	472
Total non-financial assets		1,882,411	1,780,086
Total assets		2,027,111	1,909,366
Liabilities			
Payables	6.2	74,185	72,900
Borrowings	7.1	80,339	95,477
Employee related provisions	3.1	132,878	126,919
Other provisions	6.3	2,550	6,091
Total liabilities		289,952	301,386
Net assets		1,737,159	1,607,980
Equity			
Accumulated surplus/(deficit)		(22,763)	(38,252)
Contributed capital		1,510,958	1,397,268
Physical asset revaluation surplus		248,964	248,964
Net worth		1,737,159	1,607,980

The accompanying notes form part of these financial statements.

Cash flow statement

For the financial year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Receipts			
Receipts from government		837,428	782,008
Receipts from other entities		53,002	30,884
Goods and services tax recovered from the Australian Taxation Office		37,746	40,049
Total receipts		928,176	852,941
Payments			
Payments to suppliers, employees and Judicial Officers		(802,102)	(761,812)
Payments of grants and other transfers		(16,691)	(5,445)
Interest and other costs of finance paid		(2,236)	(1,818)
Total payments		(821,029)	(769,076)
Net cash flows from/(used in) operating activities	7.2	107,147	83,865
Cash flows from investing activities			
Purchases of non-financial assets		(179,808)	(200,968)
Proceeds from sales of non-financial assets		4,674	3,996
Net cash flows from/(used in) investing activities		(175,134)	(196,972)
Cash flows from financing activities			
Owner contributions by State Government		113,032	131,488
Repayment of borrowings and principal portion of lease liabilities		(35,052)	(20,093)
Net cash provided by/(used in) financing activities		77,980	111,396
Net increase (decrease) in cash held		9,992	(1,711)
Cash and cash equivalents at the beginning of the financial year		19,366	21,076
Cash and cash equivalents at the end of the financial year	8.1	29,358	19,366

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the financial year ended 30 June 2025

2025	Physical asset revaluation surplus \$'000	Accumulated surplus/ (deficit) \$'000	Contributed capital \$'000	Total \$'000
Balance as at 1 July 2024	248,964	(38,252)	1,397,268	1,607,980
Net result for the year		16,147	-	16,147
Transfer to accumulated surplus	-	(658)	-	(658)
Transactions with the State in its capacity as owners			113,690	113,690
Balance as at 30 Jun 2025	248,964	(22,763)	1,510,958	1,737,159

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

The accompanying notes form part of these financial statements

1. About this report

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

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

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

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

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

Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and *Financial Reporting Direction 101 Application of Tiers of Australian Accounting Standards* (FRD 101).

CSV is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. CSV's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As CSV is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

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

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

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

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

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

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

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

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

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

Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs), which include Interpretations issued by the Australian Accounting Standards Board (AASB).

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

2. Funding delivery of our services

Introduction

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

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

Structure

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

2.1 SUMMARY OF INCOME THAT FUNDS THE DELIVERY OF OUR SERVICES

	Notes	2025 \$'000	2024 \$'000
Output appropriations	2.2	622,211	569,831
Special appropriations	2.2	202,756	228,719
Grants	2.4.1	71,182	31,067
Total income from transactions		896,148	829,617

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

2.2 APPROPRIATIONS

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

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

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

2.3 SUMMARY OF COMPLIANCE WITH ANNUAL PARLIAMENTARY AND SPECIAL APPROPRIATIONS

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

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

Appropriation Act			Financial Management Act 1994		
2025	Annual appropriation \$'000	Advance from Treasurer \$'000	Section 28 \$'000	Section 29 \$'000	Section 31A \$'000
Controlled					
Provision of outputs	485,589	50,470	-	96,590	-
Additions to net assets	291,425	6,922	-	-	-
Total income from transactions	777,014	57,392	-	96,590	-

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

Note:

- (1) Section 34 Financial Management Act 1994 provides the legal authority to reduce the appropriation in the financial year to meet future payments. CSV utilised section 34 where detailed implementation planning for recent government initiatives resulted in outputs being rescheduled into the forward estimate years.
- (2) The variance is primarily related to agreed changes in committed projects being delivered in the next financial year.

Financial Management Act 1994					
Section 32 \$'000	Section 34 ⁽¹⁾ \$'000	Section 35 \$'000	Total Parliamentary authority \$'000	Appropriations applied \$'000	Variance ⁽²⁾ \$'000
-	(1,585)	-	631,063	622,211	8,852
8,157	(114,836)	-	191,668	111,888	79,780
8,157	(116,421)	-	822,731	734,099	88,632

Financial Management Act 1994					
Section 32 \$'000	Section 34 ⁽¹⁾ \$'000	Section 35 \$'000	Total Parliamentary authority \$'000	Appropriations applied \$'000	Variance ⁽²⁾ \$'000
-	(1,756)	-	582,950	569,831	13,119
26,200	(100,062)	-	197,493	129,357	68,137
26,200	(101,818)	-	780,444	699,188	81,256

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

a) Summary of compliance with special appropriations

	Authority	Purpose	2025 \$'000	2024 \$'000
1	<i>Constitution Act 1975</i> (No. 8750/1975), section 82 (7)	Remuneration of Judges of the Supreme Court of Victoria and the Chief Justice	31,691	37,069
2	<i>Constitution Act 1975</i> (No. 8750/1975), section 82 (7)	Remuneration of the President and Judges of the Court of Appeal Division of the Supreme Court of Victoria	8,613	10,167
3	<i>County Court Act 1958</i> (No. 6230/1958) section 10 (7)	Remuneration of Judges of the County Court of Victoria	43,324	49,705
4	<i>Victims of Crime Assistance Act 1996</i> (No. 81/1996), section 69	Operating costs of the Victims of Crime Assistance Tribunal	73,568	68,471
5	<i>Magistrates' Court Act 1989</i> (No. 51/1989), sch 1 pt 1 cl 10	Remuneration of Magistrates of the Magistrates' Court of Victoria	86,843	94,700
6	<i>Victorian Civil and Administrative Tribunal Act 53 of 1998</i> section 17AA	Remuneration of Members of the Victorian Civil and Administrative Tribunal	23,485	29,379
7	<i>Juries Act 2000</i> (No. 53/2000), section 59	Compensation to jurors from the WorkCover Authority Fund under the <i>Accident Compensation Act 1985</i>	8	25
8	<i>Constitution Act 1975</i> No. 8750 – section 87AAT(5)	Judicial Commission Investigation Panel	1	6
			267,533	289,523

2.4 INCOME FROM TRANSACTIONS

2.4.1 Grants

	2025 \$'000	2024 \$'000
General government	71,152	30,543
Other specific purpose	30	524
Total grants	71,182	31,067

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

2.5 ANNOTATED INCOME AGREEMENTS

CSV is permitted under the section 29 of the *Financial Management Act 1994* (FMA) to have certain income annotated to the annual appropriation. The income which forms part of the section 29 agreement is recognised by CSV as an administered item and the receipts paid into the consolidated fund. At the point of income recognition, the section 29 provides for an equivalent amount to be added to the annual appropriation.

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

	2025 \$'000	2024 \$'000
User charges, or sales of goods and services		
Court and tribunal fees	75,000	72,252
Contribution to Courts for WorkSafe cases	9,732	9,541
Retail sale of Courts data	840	840
Total annotated income agreements	85,572	82,633

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

3. The cost of delivering services

Introduction

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

Structure

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

3.1 EXPENSES INCURRED IN DELIVERY OF SERVICES

	Note	2025 \$'000	2024 \$'000
Employee benefit and Judicial Officer remuneration expenses	3.1.1	555,593	529,757
Grants and other transfers – Judicial College and Judicial Commission	3.2	7,714	7,453
Other grants and other transfers	3.2	16,692	5,451
Supplies and services	3.3	202,748	202,737
Total expenses incurred in delivery of services		782,747	745,398

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

	2025 \$'000	2024 \$'000
Defined contribution superannuation expense	44,761	40,165
Defined benefit superannuation expense	1,360	1,491
Termination benefits	9,931	5,067
Salaries and wages	408,841	393,135
Leave expenses (annual leave and long service leave)	46,308	47,028
Other on-costs (fringe benefits tax, payroll tax, training and workcover levy)	44,392	42,872
Total employee expenses and Judicial Officer remuneration	555,593	529,757

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The defined benefit plan(s) provides benefits based on years of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. CSV does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, CSV accounts for contributions to these plans as if they were defined contribution plans under AASB 119 *Employee Benefits*. The Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit costs related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee or Judicial Officer accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when CSV is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits of judicial officers are recognised when the employment of a Judicial Officer is terminated. Benefits due more than 12 months after the end of the reporting period are discounted to present value.

3.1.2 Employee benefits and Judicial Officer remuneration in the balance sheet

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

	2025 \$'000	2024 \$'000
Current provisions		
Annual leave	29,711	29,396
Long service leave	65,098	59,855
Provisions for on-costs	19,276	17,415
Total current provisions for employee benefits and Judicial Officer remuneration	114,085	106,666
Non-current provisions		
Employee benefits and Judicial Officer remuneration	15,593	16,941
On-costs	3,200	3,312
Total non-current provisions for employee benefits and Judicial Officer remuneration	18,793	20,253
Total provisions for employee benefits and Judicial Officer remuneration	132,878	126,919

Reconciliation of movement in on-cost provision

	2025 \$'000
Opening balance	20,727
Additional provisions recognised	9,907
Reductions arising from payments/other sacrifices of future economic benefits	(8,158)
Closing balance	22,476
Current	19,276
Non-current	3,200
Total	22,476

Wages and salaries, annual leave and sick leave:

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

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

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

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

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

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

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

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

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

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

3.2 GRANTS AND OTHER TRANSFERS

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

Grants can either be operating or capital in nature. Grants can be paid as general purpose grants, which refer to grants that are not subject

to conditions regarding their use. Alternatively, they may be paid as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

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

3.3 SUPPLIES AND SERVICES

	2025 \$'000	2024 \$'000
Accommodation and property services	58,451	53,734
Lease rental expenses – low value/short-term leases	409	500
Outsourced contracts	18,027	20,698
Contractors, professional services and consultants	24,812	30,113
Printing, stationery and other office expenses	15,955	17,343
Technology services	38,974	36,527
Juror payments	4,049	3,902
Repairs and maintenance	15,928	15,868
Deceased removals and transfer costs (Coroners Court)	5,256	4,856
Interpreter and translation services	5,776	4,723
Other	15,112	14,472
Total supplies and services	202,748	202,737

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

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

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

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

Variable lease payments that are not included in the measurement of the lease liability (that is, variable lease payments that do not depend on an index, or a rate and which are not,

in substance fixed), such as those based on performance or usage of the underlying asset, are recognised in the comprehensive operating statement (except for payments that have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

Ex-gratia expenses mean the voluntary payment of money or other non-monetary benefit (for example, a write-off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity. There were no ex-gratia payments made this financial year (2024: nil).

4. Disaggregated financial information by output

Introduction

CSV is predominantly funded by accrual based Parliamentary appropriations for the provision of outputs. This section provides a description of CSV outputs delivered during the period ending 30 June 2025 along with the objectives of those outputs.

Structure

- 4.1 CSV outputs: descriptions and objectives
- 4.2 Controlled items
- 4.3 Administered (non-controlled) items

4.1 CSV OUTPUTS: DESCRIPTIONS AND OBJECTIVES

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

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

Objectives

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

4.2 CONTROLLED ITEMS

Schedule A: Controlled income and expenses by jurisdiction for the year ended 30 June 2025

	Supreme Court of Victoria		County Court of Victoria		Magistrates' Court of Victoria	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
INCOME FROM TRANSACTIONS						
Output appropriations	50,228	51,358	48,142	42,769	204,180	193,109
Special appropriations	39,929	46,831	42,747	48,980	81,930	84,776
Grants	-	-	536	-	4,592	1,944
Total income from transactions	90,157	98,190	91,424	91,749	290,703	279,829
EXPENSES FROM TRANSACTIONS						
Employee expenses and Judicial Officer remuneration	74,462	76,153	79,444	81,258	215,544	208,432
Depreciation and amortisation	-	-	-	-	-	-
Interest expense	231	216	123	60	1,364	1,279
Grants and other transfers	540	555	-	-	14,158	3,125
Supplies and services	14,529	17,611	10,875	12,106	60,727	68,199
Total expenses from transactions	89,762	94,535	90,442	93,424	291,792	281,034
Net result from transactions (net operating balance)	395	3,655	982	(1,674)	(1,089)	(1,205)
OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT						
Net gain/(loss) on revaluation of building	-	-	-	-	-	-
Net gain/(loss) on non-financial assets	-	-	-	-	-	-
Net gain/(loss) on financial instruments	-	-	-	-	-	-
Other gains/(losses) from other economic flows	59	197	56	188	105	333
Total other economic flows included in net result	59	197	56	188	105	333
Net Result from continuing operations	455	3,851	1,038	(1,486)	(984)	(872)
OTHER ECONOMIC FLOWS - OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to net result						
Changes in physical asset revaluation reserve	-	-	-	-	-	-
Total other economic flows - other comprehensive income	-	-	-	-	-	-
Comprehensive result	455	3,851	1,038	(1,486)	(984)	(872)

	Children's Court of Victoria		Coroners Court of Victoria		Victorian Civil and Administrative Tribunal		CSV Corporate Services		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
	25,495	23,234	21,450	18,202	21,376	27,587	251,339	213,572	622,211	569,831
	9,403	9,856	5,437	9,091	23,308	29,178	1	6	202,756	228,719
	100	-	2,642	524	60,616	28,553	2,695	45	71,182	31,067
	34,998	33,090	29,530	27,818	105,300	85,319	254,036	213,623	896,148	829,617
	27,628	27,701	18,155	18,812	72,181	64,278	68,179	53,124	555,593	529,757
	-	-	-	-	-	-	96,889	89,503	96,889	89,503
	23	10	7	2	405	259	83	(9)	2,236	1,818
	277	276	-	-	-	-	9,431	8,949	24,406	12,904
	5,945	5,507	9,051	9,304	28,544	20,804	73,078	69,207	202,748	202,737
	33,873	33,494	27,212	28,118	101,130	85,341	247,660	220,774	881,872	836,720
	1,125	(404)	2,317	(301)	4,170	(23)	6,376	(7,151)	14,277	(7,103)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	1,588	(1,831)	1,588	(1,831)
	-	-	-	-	-	-	(28)	15	(28)	15
	16	58	8	26	30	88	36	90	310	980
	16	58	8	26	30	88	1,597	(1,725)	1,870	(836)
	1,141	(346)	2,325	(275)	4,200	66	7,972	(8,877)	16,147	(7,939)
	-	-	-	-	-	-	-	(65,081)	-	(65,081)
	-	-	-	-	-	-	-	(65,081)	-	(65,081)
	1,141	(346)	2,325	(275)	4,200	66	7,972	(73,957)	16,147	(73,020)

Schedule B: Controlled assets and liabilities by jurisdiction as at 30 June 2025

	Supreme Court of Victoria		County Court of Victoria		Magistrates' Court of Victoria	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Financial assets	17,552	13,854	23,632	22,227	22,412	23,990
Non-financial assets	924	1,743	13	-	104	413
Total assets	18,476	15,596	23,645	22,227	22,516	24,403
Liabilities	42,959	40,211	7,141	6,582	130,208	133,729
Total liabilities	42,959	40,211	7,141	6,582	130,208	133,729
Net assets	(24,483)	(24,615)	16,503	15,644	(107,693)	(109,326)

	Children's Court of Victoria		Coroners Court of Victoria		Victorian Civil and Administrative Tribunal		CSV Corporate Services		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
	3,243	2,958	5,838	3,438	30,854	9,575	41,170	53,238	144,701	129,280
	290	337	-	-	-	(240)	1,881,081	1,777,833	1,882,412	1,780,086
	3,532	3,296	5,838	3,438	30,854	9,335	1,922,252	1,831,072	2,027,113	1,909,366
	10,524	10,504	5,883	5,534	31,692	35,034	61,546	69,792	289,954	301,386
	10,524	10,504	5,883	5,534	31,692	35,034	61,546	69,792	289,954	301,386
	(6,991)	(7,209)	(45)	(2,096)	(837)	(25,698)	1,860,706	1,761,279	1,737,159	1,607,980

4.3 ADMINISTERED (NON-CONTROLLED) ITEMS

For the financial year ended 30 June 2025

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

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

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

	Supreme Court of Victoria		County Court of Victoria	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
ADMINISTERED INCOME FROM TRANSACTIONS				
Special appropriations applied	-	-	-	-
Fines	-	-	18	18
Sales of goods and services (including fees)	50,317	30,778	15,775	14,146
Other income	57	44	87	69
Total administered income from transactions	50,374	30,821	15,880	14,233
ADMINISTERED EXPENSES FROM TRANSACTIONS				
Payments into the Consolidated Fund ⁽ⁱ⁾	50,317	30,778	15,775	14,146
Criminal injuries compensation ⁽ⁱⁱ⁾	-	-	-	-
Other expenses	-	-	-	-
Total administered expenses from transactions	50,317	30,778	15,775	14,146
Total administered net result from transactions (net operating balance)	57	44	105	87
ADMINISTERED OTHER ECONOMIC FLOWS INCLUDED IN ADMINISTERED NET RESULT				
Net gain/(loss) on non-financial assets	-	-	-	-
Total administered other economic flows	-	-	-	-
Total administered net result	57	44	105	87

- (i) Payments into the Consolidated Fund by CSV Corporate Services relates to fines and other income paid on behalf of the jurisdictions.
- (ii) Criminal injuries compensation payments are awarded by the Victims of Crime Assistance Tribunal (VOCAT) and are funded from special appropriations on determination of each case in accordance with Victims of Crime Assistance Act 1996 s 69. VOCAT operations will cease in late 2025 and will be replaced with the new financial assistance scheme within the Department of Justice and Community Safety.

	Magistrates' Court of Victoria		Children's Court of Victoria		Victorian Civil and Administrative Tribunal		CSV Corporate Services		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
	62,975	58,672	-	-	-	-	-	-	62,975	58,672
	1,859	2,723	-	-	-	-	-	-	1,877	2,741
	26,338	19,751	1	1	6,494	7,008	47	69	98,972	71,753
	4,274	322	-	5	-	-	734	557	5,152	998
	95,446	81,470	1	6	6,494	7,008	781	626	168,976	134,164
	30,272	19,694	-	-	6,494	7,008	3,188	6,937	106,046	78,563
	62,975	58,672	-	-	-	-	-	-	62,975	58,672
	-	-	-	-	-	-	564	567	564	567
	93,246	78,367	-	-	6,494	7,008	3,752	7,504	169,585	137,802
	2,199	3,103	1	6	-	-	(2,971)	(6,878)	(609)	(3,638)
	-	-	-	-	-	-	-	2,921	-	2,921
	-	-	-	-	-	-	-	2,921	-	2,921
	2,199	3,103	1	6	-	-	(2,971)	(3,957)	(609)	(717)

ADMINISTERED (NON-CONTROLLED) ITEMS (CONTINUED)**As at 30 June 2025**

	Supreme Court of Victoria		County Court of Victoria	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
ADMINISTERED FINANCIAL ASSETS				
Cash and deposits	143	167	7,599	11,164
Receivables	8	672	1,450	1,207
Total administered financial assets	151	839	9,049	12,371
ADMINISTERED LIABILITIES				
Creditors and accruals	1	-	-	-
Deposits payable	(5)	20	6,694	10,259
Provisions ⁽ⁱ⁾	-	-	-	-
Total administered liabilities	(4)	20	6,694	10,259
Total administered net assets (Liabilities)	155	819	2,355	2,112

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

	Magistrates' Court of Victoria		Children's Court of Victoria		Victorian Civil and Administrative Tribunal		CSV Corporate Services		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
	6,111	5,911	-	-	2,253	988	4,232	3,909	20,338	22,141
	19	15	-	-	-	-	41	45	1,518	1,938
	6,129	5,926	-	-	2,253	988	4,273	3,954	21,856	24,079
	112	1,278	-	-	1,021	853	376	42	1,510	2,174
	7,795	7,596	-	-	1,602	(516)	3,876	3,553	19,962	20,912
	2,400	2,400	-	-	-	-	-	-	2,400	2,400
	10,307	11,274	-	-	2,623	337	4,253	3,596	23,872	25,486
	(4,178)	(5,348)	-	-	(369)	651	20	359	(2,016)	(1,407)

5. Key assets to support service delivery

Introduction

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

Fair value measurement

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

Structure

- 5.1 Property, plant and equipment
- 5.2 Intangible assets

5.1 PROPERTY, PLANT AND EQUIPMENT

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Land at fair value	478,150	478,150	-	-	478,150	478,150
Buildings at fair value	1,196,399	941,650	(184,614)	(129,221)	1,011,785	812,429
Leasehold improvements at fair value	138,943	111,853	(59,692)	(41,492)	79,251	70,361
Plant and equipment at fair value	32,792	18,971	(13,075)	(10,745)	19,717	8,226
Plant and equipment – right-of-use	17,911	16,604	(3,942)	(3,749)	13,969	12,854
Computer and telecommunications equipment at fair value	79,181	67,149	(62,010)	(54,604)	17,171	12,545
Cultural assets at fair value	1,105	1,050	(42)	(31)	1,063	1,019
Assets under construction at cost	169,698	308,489	-	-	169,698	308,489
Total property, plant and equipment	2,114,179	1,943,915	(323,375)	(239,842)	1,790,804	1,704,073

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

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

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

	Gross carrying amount	Accumulated depreciation	Net carrying amount	Gross carrying amount	Accumulated depreciation	Net carrying amount
	2025 \$'000	2025 \$'000	2025 \$'000	2024 \$'000	2024 \$'000	2024 \$'000
Buildings at fair value	108,123	(54,757)	53,366	105,981	(36,689)	69,292
Property, plant and equipment	17,911	(3,942)	13,969	16,604	(3,749)	12,854
Net carrying amount	126,034	(58,699)	67,335	122,584	(40,438)	82,146

	Buildings at fair value	Buildings at fair value	Plant, equipment and vehicles at fair value	Plant, equipment and vehicles at fair value
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Opening balance	69,292	82,835	12,854	12,017
Additions	2,394	2,947	7,360	6,624
Disposals	-	(243)	(3,272)	(2,714)
Depreciation	(18,320)	(16,247)	(2,649)	(2,504)
Transfer to disposal group held for sale	-	-	(325)	(472)
Adjustments	-	-	-	(96)
Closing balance	53,366	69,292	13,969	12,854

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

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

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

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

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

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

Subsequent measurement – property plant and equipment excluding right-of-use assets:

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

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

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

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

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

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

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

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

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

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

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

5.1.2 Depreciation and amortisation charge for the period

	2025 \$'000	2024 \$'000
Buildings	37,944	35,181
Leasehold buildings under right of use assets at fair value	18,320	16,247
Leasehold improvements at fair value	18,200	14,752
Plant and equipment at fair value	9,779	10,829
Plant and equipment under right of use assets at fair value	2,649	2,504
Cultural assets	11	11
Software	9,986	9,979
Total property, plant and equipment	96,889	89,503

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

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

Asset	Useful life years
Cultural assets	100
Buildings	
• Structure/shell/building fabric	6 to 50
• Site engineering services	6 to 50
• Fit out	6 to 50
• Trunk reticulated building systems	3 to 50
Leasehold improvements	1 to 33
Right of use buildings	1 to 15
Plant and equipment (including right of use assets)	1 to 20
Computer and telecommunication equipment	2 to 8
Intangible assets	3 to 7
Antique furniture and artefacts	100

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

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

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

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

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

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

2025	Specialised land at fair value \$'000	Specialised buildings at fair value \$'000	Leasehold improvements at fair value \$'000
Opening balance	478,150	812,429	70,361
Additions	-	2,394	-
Disposals	-	-	-
Depreciation	-	(56,264)	(18,200)
Revaluation of property	-	-	-
Transfer between asset classes	-	-	-
Transfer to disposal group held for sale	-	-	-
Transfer in/out of assets under construction	-	253,227	27,090
	478,150	1,011,786	79,251

	Plant and equipment at fair value \$'000	Computer and communication equipment \$'000	Leased plant and equipment at fair value (right-of-use- assets) \$'000	Cultural assets at fair value \$'000	Assets under construction at cost \$'000	Total \$'000
	8,226	12,545	12,854	1,019	308,489	1,704,073
	-	-	7,360	-	168,818	178,572
	-	-	(3,272)	-	-	(3,272)
	(2,373)	(7,407)	(2,649)	(11)	-	(86,903)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	(325)	-	-	(325)
	13,864	12,032	-	55	(307,610)	-
	19,717	17,171	13,968	1,063	169,698	1,792,146

5.2 INTANGIBLE ASSETS

5.2.1 Intangible assets

	Computer Software 2025 \$'000
GROSS CARRYING AMOUNT	
Opening balance	138,829
Additions	-
Disposals	-
Additions to/transfers from work in progress	21,157
Transfer between asset classes	-
Closing balance	159,987
ACCUMULATED AMORTISATION AND IMPAIRMENT	
Opening balance	(69,763)
Amortisation ⁽ⁱ⁾	(9,986)
Disposals	-
Transfer between asset classes	-
Closing balance	(79,749)
Net book value at the end of the financial year	80,238

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

Initial recognition

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

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

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale
- (b) an intention to complete the intangible asset and use or sell it
- (c) the ability to use or sell the intangible asset
- (d) the intangible asset will generate probable future economic benefits

- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced and non-produced assets with finite useful lives are amortised on a straight line basis over their useful lives. The amortisation have useful lives of between three and seven years (2024: three and seven years).

6. Other assets and liabilities

Introduction

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

Structure

- 6.1 Receivables
- 6.2 Payables
- 6.3 Other provisions

6.1 RECEIVABLES

	2025 \$'000	2024 \$'000
CURRENT RECEIVABLES		
Contractual		
Receivables	28,400	10,456
Allowance for impairment losses of contractual receivables	(79)	(51)
	28,321	10,405
Statutory		
Amounts owing from Victorian Government	78,676	94,863
GST input tax credit recoverable	8,345	4,647
	87,020	99,510
Total receivables	115,342	109,914
<i>Represented by:</i>		
Current receivables	109,952	104,769
Non-current receivables	5,390	5,145

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

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

6.1.1 Ageing analysis of contractual financial assets

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

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

6.2 PAYABLES

	2025 \$'000	2024 \$'000
CURRENT PAYABLES		
Contractual		
Trade creditors and other payables	32,757	31,843
Accrued capital works	24,646	25,389
Salaries and wages	8,182	6,956
	65,585	64,189
Statutory		
Payroll tax	2,208	2,671
Fringe benefits tax	1,002	895
Amounts payable to the Judicial College of Victoria	3,913	3,712
Amounts payable to the Judicial Commission of Victoria	1,477	1,433
	8,600	8,711
Total payables	74,185	72,900
<i>Represented by:</i>		
Current payables	74,063	72,831
Non-current payables	123	69

Payables consist of:

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

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

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

6.3 OTHER PROVISIONS

	2025 \$'000	2024 \$'000
CURRENT PROVISIONS		
Australian community support organisation	1,515	1,515
Court mandated counselling order program	1,035	2,786
Total current provisions	2,550	4,301
NON-CURRENT PROVISIONS		
Court mandated counselling order program	-	1,790
Total non-current provisions	-	1,790
Total other provisions	2,550	6,091
<i>Represented by:</i>		
Current provisions	2,550	4,301
Non-current provisions	-	1,790

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

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

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

Reconciliation of movements in other provisions

	2025 \$'000
Opening balance	6,091
Additional provisions recognised	-
Reductions arising from payments/other sacrifices of future economic benefits	(3,541)
Closing balance	2,550

7. How we financed our operations

Introduction

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

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

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

Structure

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

7.1 LEASE LIABILITIES (CSV AS LESSEE)

	Minimum future lease payments ⁽ⁱ⁾	
	2025 \$'000	2024 \$'000
OTHER LEASE LIABILITIES PAYABLE⁽ⁱⁱ⁾		
Not longer than 1 year	22,764	24,897
Longer than 1 year and not longer than 5 years	42,974	50,640
Longer than 5 years	21,832	28,279
Minimum future lease payments	87,570	103,816
Less future finance charges	(7,230)	(8,339)
Present value of minimum lease payments	80,339	95,477

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

7.1.1 Leases

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

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

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

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

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

7.1.2 Lease policy

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

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

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

(a) Lease Liability – initial measurement

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

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

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

(b) Lease Liability – subsequent measurement

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

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

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

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

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

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

7.2 CASH FLOW INFORMATION AND BALANCES

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

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

These funding arrangements often result in CSV having a notional shortfall in the cash at bank required for payment of unrepresented cheques at the reporting date. At 30 June 2025, cash at bank included the amount of a notional shortfall for the payment of unrepresented cheques of \$0.003 million in CSV Expenditure Account (2024: \$0.248 million). There are no unrepresented cheques in the Juror Payments Account (2025: Nil) (2024: Nil).

For cash flow statement presentation purposes, cash and cash equivalents comprise the cash balance and funds held in trust, \$29.358 million (2024 \$19.366 million) details of which can be found at Note 8.1.1.

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

	2025 \$'000	2024 \$'000
Net result for the period	16,147	(7,939)
NON-CASH MOVEMENTS:		
(Gain)/loss on sale or disposal of non-current assets	(1,588)	1,831
(Gain)/loss on revaluation of non-current assets	-	-
Depreciation and amortisation of non-current assets	96,889	89,503
Allowance for doubtful debts and bad debts	28	(15)
MOVEMENTS IN NET ASSETS AND LIABILITIES		
Decrease/(increase) in receivables	(4,206)	(8,434)
Decrease/(increase) in prepayments	(4,570)	1,349
Increase/(decrease) in payables	2,029	(240)
Increase/(decrease) in employee related provisions	5,959	5,903
Increase/(decrease) in other provisions	(3,541)	1,908
Net cash from/(used in) operating activities	107,147	83,865

7.3 TRUST ACCOUNT BALANCES

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

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

	Opening balance as at 1 July 2024	Total receipts
	\$'000	\$'000
CASH AND CASH EQUIVALENTS AND INVESTMENTS		
CONTROLLED TRUSTS		
Treasury Trust Fund		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV for the receipt and disbursement of unclaimed monies and other funds held in trust	11,723	300
Vehicle Lease Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the sale of VicFleet motor vehicles	19	930
Victorian Civil and Administrative Tribunal Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the owners corporation, domestic building and residential tenancies disputes	2,493	60,024
Inter-Departmental Transfer Fund	5,407	10,886
Total controlled trusts	19,643	72,140

	Total payments	Closing balance as at 30 June 2025	Opening balance as at 1 July 2023	Total receipts	Total payments	Closing balance as at 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	4,255	7,769	14,464	125	2,866	11,723
	938	11	40	974	994	19
	54,323	8,194	1,383	28,553	27,443	2,493
	3,123	13,170	5,393	2,388	2,374	5,407
	62,639	29,144	21,280	32,040	33,677	19,643

	Opening balance as at 1 July 2024	Total receipts
	\$'000	\$'000
ADMINISTERED TRUSTS		
Courtlink Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Magistrates' Courts court orders	1,273	9,239
Suspense Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV	562	42
Public Service Commuter Club		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the Public Service Commuter Club ⁽ⁱ⁾	(131)	563
Revenue Suspense		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account to temporarily hold monies pending correct identification of receipts	8	-
Treasury Trust Fund		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for CSV for the receipt and disbursement of unclaimed monies and other funds held in trust	2,984	281
Security Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Holds monies as security for good behaviour	248	24
Victorian Civil and Administrative Tribunal Trust Account		
• <i>Financial Management Act 1994</i> (No. 18/1994), Part 4		
• Working account for the owners corporation, domestic building and residential tenancies disputes.	895	25
Total administered trusts	5,838	10,174

Notes

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

	Total payments	Closing balance as at 30 June 2025	Opening balance as at 1 July 2023	Total receipts	Total payments	Closing balance as at 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	10,112	400	1,901	11,166	11,793	1,273
	-	604	576	-	14	562
	564	(133)	(92)	527	567	(131)
	-	8	8	-	-	8
	-	3,265	3,223	78	317	2,984
	-	272	218	30	-	248
	853	67	289	607	-	895
	11,529	4,483	6,122	12,408	12,692	5,838

Third party funds under management

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

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

	2025 \$'000	2024 \$'000
COURTS		
Bail Monies	12,166	14,620
Assets under management by the Senior Master of the Supreme Court (Funds in Court) ⁽ⁱ⁾	2,418,801	2,262,886
	2,430,967	2,277,506

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

7.4 COMMITMENTS FOR EXPENDITURE

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

7.4.1 Total commitments payable

Nominal amounts: 2025	Less than 1 year	Between 1 and 5 years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments payable	90,200	27,001	24,405	141,605
Operating commitments payable	41,674	79,734	53,043	174,450
Other commitments payable	-	-	-	-
Total commitments (inclusive of GST)	131,874	106,734	77,448	316,056
Less GST recoverable	11,989	9,703	7,041	28,732
Total commitments (exclusive of GST)	119,885	97,031	70,407	287,323

Nominal amounts: 2024	Less than 1 year	Between 1 and 5 years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments payable ⁽ⁱ⁾	62,528	11,795	-	74,323
Operating commitments payable ⁽ⁱ⁾	29,961	80,037	-	109,998
Other commitments payable	11	-	-	11
Total commitments (inclusive of GST)	92,500	91,832	0	184,332
Less GST recoverable	8,409	8,348	0	16,757
Total commitments (exclusive of GST)	84,091	83,484	0	167,575

(i) Certain prior year commitments have been reclassified between capital and operating to better reflect the nature of the obligations.

8. Financial instruments, contingencies and valuation judgements

Introduction

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

Structure

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

8.1 FINANCIAL INSTRUMENTS SPECIFIC DISCLOSURES

Introduction

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

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

Financial assets at amortised cost

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

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

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

CSV recognises the following assets in this category:

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

Loans and receivables

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

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

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

Derecognition of financial assets

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

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

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

Derecognition of financial liabilities

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

Reclassification of financial instruments

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

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

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

8.1.1 Financial instruments: categorisation

		2025 \$'000	2024 \$'000
CONTRACTUAL FINANCIAL ASSETS			
Cash and deposits/(overdrawn)	Cash and deposits	215	(276)
Funds held in trust	Cash and deposits	29,143	19,642
Total contractual cash and deposits		29,358	19,366
RECEIVABLE			
Other receivables	Financial assets at amortised cost	28,321	10,405
Total contractual financial assets		57,679	29,771
CONTRACTUAL FINANCIAL LIABILITIES			
Payable:			
Trade creditors and other payables	Financial liabilities at amortised cost	32,758	31,810
Accrued capital works	Financial liabilities at amortised cost	24,646	25,389
Salary and wages	Financial liabilities at amortised cost	8,182	6,956
Lease liabilities:			
Right of Use leases		80,339	95,477
Total contractual financial liabilities⁽ⁱ⁾		145,925	159,632

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

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

		2025 \$'000	2024 \$'000
FINANCIAL LIABILITIES AT AMORTISED COST			
Contractual financial liabilities		(1,719)	(1,679)
Contractual financial liabilities for VicFleet		(517)	(140)
		(2,236)	(1,819)

Impairment of financial assets under AASB 9

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

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

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

Contractual receivables are subject to impairment under AASB 9. CSV applied the simplified approach to measure expected credit losses for all

contractual receivables using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. CSV has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on CSV's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

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

2025	Current 0%	Less than 1 month 0%	1-3 months 0%	3 months -1 year 1%	1-5 years 1%	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
EXPECTED LOSS RATE						
Gross carrying amount of contractual receivables	18,204	5,606	3,252	252	1,086	28,400
Loss allowance	36	13	14	2	15	79

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

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

	2025 \$'000	2024 \$'000
Balance at beginning of the year	(51)	(66)
(Increase)/decrease in provision recognised in the net result	(28)	15
Reversal of provision of receivables written off during the year as uncollectible	-	-
Balance at end of the year	(79)	(51)

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

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

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

8.2 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

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

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

Quantifiable contingent liabilities (arising from outside of government)

Contingent liabilities

Contingent liabilities are:

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

	2025 \$'000	2024 \$'000
CONTINGENT LIABILITIES		
Liabilities pending the outcome of legal action	200	485
Make good requirements under leases of premises	6,611	6,170
Total contingent liabilities	6,811	6,655

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

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

Non-quantifiable contingent liabilities

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

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

At 30 June 2025, CSV is included as a party in legal matters. Due to the diversity of issues associated with these legal matters and discretionary nature, quantification of the financial effect cannot be reliably estimated and it is therefore impractical to do so.

8.3 FAIR VALUE DETERMINATION

Significant judgement: Fair value measurements of assets and liabilities

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

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

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through operating result
- property, plant and equipment.

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

Fair value hierarchy

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

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

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

How this section is structured

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

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

8.3.1 Fair value determination of financial assets and liabilities

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

CSV currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2024-25 reporting period.

8.3.2 Fair value determination for property, plant and equipment

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

Independent valuations

An independent valuation of CSV's land, buildings and Right-of-Use buildings was completed in 2020-21. The valuation of specialised land and specialised buildings was performed by Valuer-General Victoria (VGV) using the market approach adjusted for community service obligation (CSO). The valuation of Right-of-Use buildings was performed by Jones Lang LaSalle (JLL) based on the direct comparison method, whereby the existing rental of the buildings was compared against the current market rental under the existing lease agreements. The effective date of the valuation was 30 June 2021. Under FRD 103 a formal valuation occurs every five years. The scheduled formal valuation for entities in the Public Order and Safety COFOG category for

2025-26 has been deferred to 2026-27 as approved by DTF. This is a one-off recalibration requested by the Valuer-General Victoria.

Managerial assessment of the fair values of land and buildings

Each asset class must be valued with sufficient regularity to ensure that the carrying amount of an asset class does not materially differ from its fair value at the reporting date. CSV uses annual indices supplied by the VGV to determine the movements in its land and building values. Indices are based on the postcode. As a result of applying these indices, if it is determined that a material (greater than 10 per cent) movement in CSV's land and building values has occurred, then a managerial revaluation will be put through to ensure that the land and building values reflect their fair values. As at 30 June 2025, the cumulative movement in the fair value of land and buildings did not exceed 10 per cent; therefore, no change to the carrying amounts is required.

Specialised land and specialised buildings

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

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

CSV held \$478.1 million (2024: \$478.1 million) of specialised land, and \$1,011.7 million (2024: \$812.4 million) of specialised buildings as at 30 June 2025.

Heritage assets

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

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

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

Plant and equipment

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

There were no changes in valuation techniques throughout the period to 30 June 2025.

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

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

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

9. Other disclosures

Introduction

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

Structure

- 9.1 Other economic flows included in net result
- 9.2 Ex-gratia expenses
- 9.3 Responsible persons
- 9.4 Remuneration of executives
- 9.5 Key management personnel
- 9.6 Remuneration of auditors
- 9.7 Subsequent events
- 9.8 Other accounting policies
- 9.9 Change in accounting policies

9.1 OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT

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

	2025 \$'000	2024 \$'000
(a) Net gain/(loss) on revaluation of building		
Revaluation gain or loss on fixed assets	-	-
Total net gain/(loss) on revaluation of building	-	-
(b) Net gain/(loss) on non-financial assets		
Net gain/(loss) on disposal of property, plant and equipment	1,588	(1,831)
Total net gain/(loss) on non-financial assets	1,588	(1,831)
(c) Net gain/(loss) on financial instruments		
Impairment of receivables	(28)	15
Total net gain/(loss) on financial instruments	(28)	15
(d) Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability ⁽ⁱ⁾	310	980
Total other gains/(losses) from other economic flows	310	980

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

9.2 EX-GRATIA EXPENSES

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

9.3 RESPONSIBLE PERSONS

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

Names

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

Responsible Minister	Period
Attorney-General, The Hon. Jaclyn Symes MP	1 July 2024 to 18 December 2024
Acting Attorney-General, The Hon. Enver Erdogan, MP	1 November 2024 to 5 November 2024
Attorney-General, The Hon. Sonya Kilkeny, MP	19 December 2024 to 30 June 2025

Accountable Officer	Period
Chief Executive Officer, Louise Anderson	1 July 2024 to 30 June 2025
Acting Chief Executive Officer, Mr Jamie Driscoll	28 April 2025 to 2 May 2025

Governing body

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

Member names	Period
The Honourable Chief Justice Richard Niall, Chair	3 February 2025 to 30 June 2025
The Honourable Chief Justice Mary Anne Ferguson, Chair	1 July 2024 to 2 February 2025
The Honourable Chief Judge Amanda Chambers	27 May 2025 to 30 June 2025
The Honourable Chief Judge Peter Kidd	1 July 2024 to 26 May 2025
The Honourable Justice Edward Woodward	1 July 2024 to 30 June 2025
Her Honour Chief Magistrate Lisa Hannan	1 July 2024 to 30 June 2025
His Honour Judge Jack Vandersteen	1 July 2024 to 30 June 2025
His Honour State Coroner Judge John Cain	1 July 2024 to 30 June 2025
Dr Philip Williams (AM)	1 July 2024 to 30 September 2024
Ms Susan Friend	1 July 2024 to 30 June 2025

Remuneration: Accountable Officer

	2025 No.	2024 No.
\$470,000–\$479,999	-	1
\$540,000–\$549,999	1	-
Total	1	1

Remuneration received or receivable by the Accountable Officer in connection with the management of CSV during the reporting period was in the range: \$540,000–\$549,999 (2023-24: \$470,000–\$479,999).

Remuneration received or receivable by the independent members during the reporting period was in the range: \$30,000–\$39,999 (2023-24: \$30,000–\$39,999).

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

9.4 REMUNERATION OF EXECUTIVES

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

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided

by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated and a number of senior executive service members retired, resigned or were retrenched in the past year.

Remuneration of executive officers

	2025 \$'000	2024 \$'000
Total remuneration	10,474	9,406
Total number of executives	37	36
Total annualised employee equivalents⁽ⁱ⁾	28.4	28.7

(i) Annualised employee equivalent is calculated by dividing the total number of days that an employee is engaged to work during the week by the total number of full-time working days per week.

9.5 KEY MANAGEMENT PERSONNEL

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

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

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

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

Remuneration of key management personnel

	2025 \$'000	2024 \$'000
Total remuneration	597	582

9.5.1 Transactions and balances with key management personnel

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

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

During period 1 July 2024 to 30 June 2025, there were no related party transactions that involved key management personnel of CSV.

9.6 REMUNERATION OF AUDITORS

	2025 \$'000	2024 \$'000
VICTORIAN AUDITOR-GENERAL OFFICE		
Audit of the financial statements	218	203
Total remuneration of auditors	218	203

9.7 SUBSEQUENT EVENTS

There have been no significant or material events since balance date to the date of approval of the financial report that require adjustments to the amounts reported and disclosures made in the financial report.

9.8 OTHER ACCOUNTING POLICIES

9.8.1 Contributions by owners

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

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

9.9 CHANGE IN ACCOUNTING POLICIES

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

10. Glossary of technical terms and style conventions

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

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

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

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

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

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

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

Financial asset is any asset that is:

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

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

Financial liability is any liability that is:

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

Financial statements in this report comprise:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software and research and development costs (not including the start-up costs associated with capital projects).

Receivables include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets, such as buildings and entertainment, but excludes rent income from the use of non-produced assets, such as land. User charges includes sale of goods and services income.

Supplies and services generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of CSV.

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

	zero, or rounded to zero
(xxx)	negative numbers
200x	year period
200x	0x year period

The financial statements and notes are presented based on the illustration for a government department in the 2024-25 Tier 2 Model Report for Victorian Government departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the CSV's annual reports.

Glossary

Term	Definition
AJA	Aboriginal Justice Agreement
AJF	Aboriginal Justice Forum
CAIMS	Courts Asset Information Management System
CCV	County Court of Victoria
CCoV	Coroners Court of Victoria
CEO	Chief Executive Officer
ChCV	Children's Court of Victoria
CMS	Case management system
CISP	Court Integrated Services Program
College	Judicial College of Victoria
Commission	Judicial Commission of Victoria
Courts Council	The governing body of Court Services Victoria, comprising the Heads of Jurisdiction and up to two non-judicial members appointed by the Heads of Jurisdiction
Courts Executive	Comprised of the Court Services Victoria CEO and senior executives, CEOs of the courts, Victorian Civil and Administrative Tribunal and the College, and Director of the Commission
Courts Group	The courts, Victorian Civil and Administrative Tribunal, College, Commission and Court Services Victoria
CSO	Court security officer
CSV	Court Services Victoria
DTF	Department of Treasury and Finance
Dhumba Murmuk Djerring Unit	CSV Koori Unit
ERPs	Elders and Respected Persons
FOI	Freedom of information
FRD	Financial Reporting Direction
FTE	Full-time equivalent
MCV	Magistrates' Court of Victoria
OH&S	Occupational health and safety
SCV	Supreme Court of Victoria
VCAT	Victorian Civil and Administrative Tribunal
VGRS	Victorian Government Reporting Service
VPS	Victorian Public Service

Court Services Victoria

181 William Street,
Melbourne VIC 3000
Email: feedback@courts.vic.gov.au