

AUSTRALIAN HUMAN RIGHTS COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Australian Human Rights Commission (the Commission) can be found in the 2014–15 Portfolio Budget Statements. There has been no change to the Commission’s strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2014–15 budget year, including variations through Appropriation Bills Nos. 3 and 4.

Table 1.1: Entity resource statement—additional estimates for 2014–15 as at Additional Estimates February 2015

Source	Estimate as at Budget 2014–15 \$'000	+ Proposed Additional Estimates 2014–15 \$'000	= Total estimate at Additional Estimates 2014–15 \$'000	Total resources 2013–14 \$'000
Opening balance/reserves at bank	1,045	14,189	15,234	8,835
REVENUE FROM GOVERNMENT				
Ordinary annual services(1)				
Outcome 1	20,087	1,050	21,137	18,092
Total ordinary annual services	20,087	1,050	21,137	18,092
Other services(2)				
Non-operating	–	51	51	–
Total other services	–	51	51	–
Total annual appropriations	20,087	1,101	21,188	18,092
Special accounts				
Services for Other Entities and Trust Moneys(3)	–	–	–	–
Total special accounts	–	–	–	–
Total funds from government	20,087	1,101	21,188	18,092
FUNDS FROM OTHER SOURCES				
Interest	–	500	500	–
Sale of goods and services	5,585	1,577	7,162	5,140
Other	951	(436)	515	968
Total funds from other sources	6,536	1,641	8,177	6,108
Total net resourcing for entity	26,623	2,742	29,365	24,200

All figures are GST exclusive.

(1) Appropriation Act (No. 1) 2014–15 and Appropriation Bill (No. 3) 2014–15.

(2) Appropriation Act (No. 2) 2014–15 and Appropriation Bill (No. 4) 2014–15.

(3) A corporate entity may receive payment from a special account held by a non-corporate entity. The corporate entity does not hold the special account itself and therefore does not have a balance carried forward from earlier years.

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2014–15 Budget.

Table 1.2: Entity 2014–15 measures since Budget

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Expense measures					
Funding for pre-existing measures affecting the public sector	1.1				
Departmental expenses		1,050	–	–	–
Royal Commission into Institutional Responses to Child Sexual Abuse—offsets	1.1				
Departmental expenses		–	(1,600)	(1,700)	(1,700)
Total expense measures		1,050	(1,600)	(1,700)	(1,700)

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Commission at Additional Estimates, by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2014–15 Budget in Appropriation Bill No. 3. Table 1.4 details additional estimates or variations through other factors.

Table 1.3: Additional estimates and variations to outcomes from measures since 2014–15 Budget

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
OUTCOME 1					
Increase in estimates (departmental)					
Funding for pre-existing measures affecting the public sector	1.1	1,050	–	–	–
Decrease in estimates (departmental)					
Royal Commission into Institutional Responses to Child Sexual Abuse—offsets	1.1	–	(1,600)	(1,700)	(1,700)
Net impact on estimates for Outcome 1 (departmental)		1,050	(1,600)	(1,700)	(1,700)

Table 1.4: Additional estimates and variations to outcomes from other variations

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
OUTCOME 1					
Increase in estimates (departmental)					
Reappropriation of amounts repealed under the <i>Omnibus Repeal Day (Autumn 2014) Act 2014</i>	1.1	51	–	–	–
Net impact on estimates for Outcome 1 (departmental)		51	–	–	–

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the Commission through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2014–15

	2013–14 Available(1) \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMMES					
Outcome 1					
An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring, and reporting on human rights	18,092	20,087	21,137	1,050	–
Total departmental	18,092	20,087	21,137	1,050	–

(1) 2013–14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.6: Appropriation Bill (No. 4) 2014–15

	2013–14 Available(1) \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Reappropriation of amounts repealed under the <i>Omnibus Repeal Day (Autumn 2014) Act 2014</i>	–	–	51	51	–
Total non-operating	–	–	51	51	–

(1) 2013–14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 OUTCOME AND PERFORMANCE INFORMATION

There are no changes to the Commission's outcome and performance information as reported in the 2014–15 Portfolio Budget Statements.

OUTCOME 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2014–15 Portfolio Budget Statements.

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring, and reporting on human rights	2013–14 Actual expenses \$'000	2014–15 Revised estimated expenses \$'000
Programme 1.1: Australians have access to independent human rights complaint handling and public inquiries processes and benefit from human rights education, promotion and monitoring, and compliance activities		
Revenue from government		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	18,092	21,137
Revenues from other independent sources	6,971	8,807
Total expenses for Outcome 1	25,063	29,944
	2013–14	2014–15
Average staffing level (number)	123	120

Programme 1.1 expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual departmental expenses					
Departmental item	25,063	29,944	29,545	29,378	29,666
Total programme expenses	25,063	29,944	29,545	29,378	29,666

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Commission. The corresponding table in the 2014–15 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows and balances

		Opening balance 2014–15 2013–14	Receipts 2014–15 2013–14	Payments 2014–15 2013–14	Closing balance 2014–15 2013–14
	Outcome	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys— <i>Public Governance, Performance and Accountability Act 2013 s 78 (D)</i>	1 1	— —	— —	— —	— —
Total special accounts 2014–15 Budget estimate		—	—	—	—
<i>Total special accounts 2013–14 actual</i>		—	—	—	—

(D) = Departmental.

Note: The Commission's special account was abolished on 17 October 2014 following the repeal of the Financial Management and Accountability (Establishment of SOETM Special Accounts—AHRC) Determination 2012/05.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

From 1 July 2014, the Commission became a corporate entity under the *Public Governance, Performance and Accountability Act 2013*. As a result, the Commission no longer receives administered or departmental capital budget funding.

3.2.2 Budgeted financial statements

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
EXPENSES					
Employee benefits	15,855	20,813	19,637	19,537	19,537
Suppliers	8,228	8,101	8,658	8,591	8,879
Depreciation and amortisation	978	1,030	1,250	1,250	1,250
Write-down and impairment of assets	2	–	–	–	–
Total expenses	25,063	29,944	29,545	29,378	29,666
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,140	7,162	7,823	7,913	8,006
Interest	–	500	600	600	600
Rental income	900	450	–	–	–
Total own-source revenue	6,040	8,112	8,423	8,513	8,606
Gains					
Other gains	68	65	65	65	65
Total gains	68	65	65	65	65
Total own-source income	6,108	8,177	8,488	8,578	8,671
Net cost of (contribution by) services	18,955	21,767	21,057	20,800	20,995
Revenue from government	18,092	21,137	21,057	20,800	20,995
Surplus (deficit)	(863)	(630)	–	–	–
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	51	–	–	–	–
Total other comprehensive income	51	–	–	–	–
Total comprehensive income (loss)	(812)	(630)	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,835	15,285	15,828	15,921	15,767
Trade and other receivables	4,058	1,342	1,342	1,342	1,342
Other financial assets	286	–	–	–	–
Total financial assets	13,179	16,627	17,170	17,263	17,109
Non-financial assets					
Property, plant and equipment	4,430	5,816	5,517	5,173	4,829
Intangibles	804	1,498	838	508	178
Other non-financial assets	162	213	213	213	213
Total non-financial assets	5,396	7,527	6,568	5,894	5,220
Total assets	18,575	24,154	23,738	23,157	22,329
LIABILITIES					
Payables					
Suppliers	1,724	2,604	2,787	2,863	2,682
Other payables	8,928	9,690	9,690	9,690	9,697
Total payables	10,652	12,294	12,477	12,553	12,379
Non-interest-bearing liabilities					
Lease incentives	3,962	4,853	4,050	3,246	2,442
Total non-interest-bearing liabilities	3,962	4,853	4,050	3,246	2,442
Provisions					
Employee provisions	3,374	6,999	7,203	7,350	7,500
Other provisions	702	702	702	702	702
Total provisions	4,076	7,701	7,905	8,052	8,202
Total liabilities	18,690	24,848	24,432	23,851	23,023
Net assets	(115)	(694)	(694)	(694)	(694)
EQUITY					
Parent entity interest					
Contributed equity	2,134	2,185	2,185	2,185	2,185
Reserves	338	338	338	338	338
Retained surplus (accumulated deficit)	(2,587)	(3,217)	(3,217)	(3,217)	(3,217)
Total parent entity interest	(115)	(694)	(694)	(694)	(694)
Total equity	(115)	(694)	(694)	(694)	(694)

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2014–15)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2014				
Balance carried forward from previous period	(2,587)	338	2,134	(115)
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(2,587)	338	2,134	(115)
Comprehensive income				
Surplus (deficit) for the period	(630)	–	–	(630)
Total comprehensive income	(630)	–	–	(630)
Transactions with owners				
Contributions by owners				
Equity injection—other items	–	–	51	51
Sub-total transactions with owners	–	–	51	51
Estimated closing balance as at 30 June 2015	(3,217)	338	2,185	(694)

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,092	21,137	21,056	20,800	20,995
Sale of goods and rendering of services	8,048	7,979	7,823	7,913	8,417
Interest	–	500	600	600	600
Net GST received	318	144	150	150	150
Other	11,020	4,553	–	–	–
Total cash received	37,478	34,313	29,629	29,463	30,162
Cash used					
Employees	16,279	18,155	20,002	19,929	20,387
Suppliers	8,602	9,183	8,508	8,865	9,353
s 74 retained revenue receipts transferred to Official Public Account	5,188	–	–	–	–
Total cash used	30,069	27,338	28,510	28,794	29,740
Net cash from (used by) operating activities	7,409	6,975	1,119	669	422
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	236	576	576	576	576
Total cash used	236	576	576	576	576
Net cash from (used by) investing activities	(236)	(576)	(576)	(576)	(576)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	617	51	–	–	–
Total cash received	617	51	–	–	–
Net cash from (used by) financing activities	617	51	–	–	–
Net increase (decrease) in cash held	7,790	6,450	543	93	(154)
Cash and cash equivalents at the beginning of the reporting period	1,045	8,835	15,285	15,828	15,921
Cash and cash equivalents at the end of the reporting period	8,835	15,285	15,828	15,921	15,767

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

The Commission does not receive capital budget funding.

Table 3.2.6: Statement of asset movements (2014–15)

	Property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2014			
Gross book value	4,430	804	5,234
Opening net book balance	4,430	804	5,234
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase—appropriation ordinary annual services(1)	576	–	576
From acquisition of entities or operations (including restructuring)	1,590	944	2,534
Total additions	2,166	944	3,110
OTHER MOVEMENTS			
Depreciation/amortisation expense	(780)	(250)	(1,030)
Total other movements	(780)	(250)	(1,030)
As at 30 June 2015			
Gross book value	6,596	1,799	8,395
Accumulated depreciation/ amortisation and impairment	(780)	(250)	(1,030)
Closing net book balance	5,816	1,498	7,314

Prepared on Australian Accounting Standards basis.

(1) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2014–15 and Appropriation Bill (No. 3) 2014–15 for operational expenses.

3.2.3 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Revenue from government

Amounts appropriated for the Commission's outcome for the year (adjusted for any formal additions and reductions) are recognised as revenue.

Employee expenses and benefits

Employee expenses and benefits consist of salaries, leave entitlements, redundancy expenses and superannuation. Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Supplier expenses

Supplier expenses consist of ordinary operating costs (accommodation and utilities), administrative costs, consultant and contract costs and travel expenses.

Assets and liabilities

Assets are recognised in the Commission's balance sheet when it is probable that the future economic benefits will flow and the amounts of the assets can be reliably measured.

Liabilities are recognised in the balance sheet when it is probable that the future obligation will be incurred and the amounts of the liabilities can be reliably measured.

Cash and cash equivalents

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution. Cash is recognised at its nominal amount.