

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

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
<b>Expense measures</b>					
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)
<b>Total expense measures</b>		<b>1,050</b>	<b>(1,600)</b>	<b>(1,700)</b>	<b>(1,700)</b>

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
<b>OUTCOME 1</b>					
<b>Increase in estimates (departmental)</b>					
Funding for pre-existing measures affecting the public sector	1.1	1,050	–	–	–
<b>Decrease in estimates (departmental)</b>					
Royal Commission into Institutional Responses to Child Sexual Abuse—offsets	1.1	–	(1,600)	(1,700)	(1,700)
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>1,050</b>	<b>(1,600)</b>	<b>(1,700)</b>	<b>(1,700)</b>

**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
<b>OUTCOME 1</b>					
<b>Increase in estimates (departmental)</b>					
Reappropriation of amounts repealed under the <i>Omnibus Repeal Day (Autumn 2014) Act 2014</i>	1.1	51	–	–	–
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>51</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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
<b>DEPARTMENTAL PROGRAMMES</b>					
<b>Outcome 1</b>					
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	–
<b>Total departmental</b>	<b>18,092</b>	<b>20,087</b>	<b>21,137</b>	<b>1,050</b>	<b>–</b>

(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
<b>Non-operating</b>					
Equity injections					
Reappropriation of amounts repealed under the <i>Omnibus Repeal Day (Autumn 2014) Act 2014</i>	–	–	51	51	–
<b>Total non-operating</b>	<b>–</b>	<b>–</b>	<b>51</b>	<b>51</b>	<b>–</b>

(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
<b>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</b>		
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
<b>Total expenses for Outcome 1</b>	<b>25,063</b>	<b>29,944</b>
	<b>2013–14</b>	<b>2014–15</b>
<b>Average staffing level (number)</b>	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
<b>Total programme expenses</b>	<b>25,063</b>	<b>29,944</b>	<b>29,545</b>	<b>29,378</b>	<b>29,666</b>

## 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	— —	— —	— —	— —
<b>Total special accounts 2014–15 Budget estimate</b>		—	—	—	—
<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
<b>EXPENSES</b>					
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	–	–	–	–
<b>Total expenses</b>	<b>25,063</b>	<b>29,944</b>	<b>29,545</b>	<b>29,378</b>	<b>29,666</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
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	–	–	–
<b>Total own-source revenue</b>	<b>6,040</b>	<b>8,112</b>	<b>8,423</b>	<b>8,513</b>	<b>8,606</b>
<b>Gains</b>					
Other gains	68	65	65	65	65
<b>Total gains</b>	<b>68</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>Total own-source income</b>	<b>6,108</b>	<b>8,177</b>	<b>8,488</b>	<b>8,578</b>	<b>8,671</b>
<b>Net cost of (contribution by) services</b>	<b>18,955</b>	<b>21,767</b>	<b>21,057</b>	<b>20,800</b>	<b>20,995</b>
Revenue from government	18,092	21,137	21,057	20,800	20,995
<b>Surplus (deficit)</b>	<b>(863)</b>	<b>(630)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	51	–	–	–	–
<b>Total other comprehensive income</b>	<b>51</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income (loss)</b>	<b>(812)</b>	<b>(630)</b>	<b>–</b>	<b>–</b>	<b>–</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
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	–	–	–	–
<b>Total financial assets</b>	<b>13,179</b>	<b>16,627</b>	<b>17,170</b>	<b>17,263</b>	<b>17,109</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>5,396</b>	<b>7,527</b>	<b>6,568</b>	<b>5,894</b>	<b>5,220</b>
<b>Total assets</b>	<b>18,575</b>	<b>24,154</b>	<b>23,738</b>	<b>23,157</b>	<b>22,329</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,724	2,604	2,787	2,863	2,682
Other payables	8,928	9,690	9,690	9,690	9,697
<b>Total payables</b>	<b>10,652</b>	<b>12,294</b>	<b>12,477</b>	<b>12,553</b>	<b>12,379</b>
<b>Non-interest-bearing liabilities</b>					
Lease incentives	3,962	4,853	4,050	3,246	2,442
<b>Total non-interest-bearing liabilities</b>	<b>3,962</b>	<b>4,853</b>	<b>4,050</b>	<b>3,246</b>	<b>2,442</b>
<b>Provisions</b>					
Employee provisions	3,374	6,999	7,203	7,350	7,500
Other provisions	702	702	702	702	702
<b>Total provisions</b>	<b>4,076</b>	<b>7,701</b>	<b>7,905</b>	<b>8,052</b>	<b>8,202</b>
<b>Total liabilities</b>	<b>18,690</b>	<b>24,848</b>	<b>24,432</b>	<b>23,851</b>	<b>23,023</b>
<b>Net assets</b>	<b>(115)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
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)
<b>Total parent entity interest</b>	<b>(115)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>
<b>Total equity</b>	<b>(115)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>	<b>(694)</b>

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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	–	–	–
<b>Total cash received</b>	<b>37,478</b>	<b>34,313</b>	<b>29,629</b>	<b>29,463</b>	<b>30,162</b>
<b>Cash used</b>					
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	–	–	–	–
<b>Total cash used</b>	<b>30,069</b>	<b>27,338</b>	<b>28,510</b>	<b>28,794</b>	<b>29,740</b>
<b>Net cash from (used by) operating activities</b>	<b>7,409</b>	<b>6,975</b>	<b>1,119</b>	<b>669</b>	<b>422</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	236	576	576	576	576
<b>Total cash used</b>	<b>236</b>	<b>576</b>	<b>576</b>	<b>576</b>	<b>576</b>
<b>Net cash from (used by) investing activities</b>	<b>(236)</b>	<b>(576)</b>	<b>(576)</b>	<b>(576)</b>	<b>(576)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	617	51	–	–	–
<b>Total cash received</b>	<b>617</b>	<b>51</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>617</b>	<b>51</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>7,790</b>	<b>6,450</b>	<b>543</b>	<b>93</b>	<b>(154)</b>
Cash and cash equivalents at the beginning of the reporting period	1,045	8,835	15,285	15,828	15,921
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>8,835</b>	<b>15,285</b>	<b>15,828</b>	<b>15,921</b>	<b>15,767</b>

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

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.